

CITY OF SAINT PAUL
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL
SECTION

REQUIRED SUPPLEMENTARY INFORMATION

City of Saint Paul, Minnesota
**SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE BUDGET AND ACTUAL
 GENERAL FUND**
 For the Fiscal Year Ended December 31, 2006

Schedule 1

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes				
Property Taxes	45,077,494	45,760,212	46,014,519	254,307
Gross Earnings Franchise Fees	18,179,867	18,179,867	18,524,266	344,399
Hotel-Motel Tax	762,760	762,760	794,072	31,312
Other Taxes	121,000	121,000	50,912	(70,088)
Total Taxes	64,141,121	64,823,839	65,383,769	559,930
Licenses and Permits	993,443	993,443	925,299	(68,144)
Intergovernmental Revenue	64,170,300	64,063,800	63,746,052	(317,748)
Fees, Sales and Services	16,311,360	15,063,865	14,903,307	(160,558)
Investment Income				
Interest Earned On Investments	2,923,500	2,923,500	3,381,982	458,482
Increase in Fair Value of Investments	-	-	17,905	17,905
Interest Earned On Securities Lending	-	6,821,378	6,821,378	-
Miscellaneous Revenue - Other	184,557	522,914	1,056,559	533,645
Total Revenues	148,724,281	155,212,739	156,236,251	1,023,512
EXPENDITURES				
Current				
General Government				
City Council	2,325,493	2,326,011	2,265,730	60,281
Mayor	1,421,239	1,422,239	1,290,850	131,389
Citizen Service	636,146	659,130	534,010	125,120
City Attorney	5,461,035	5,594,146	5,616,443	(22,297)
Financial Services	2,210,088	2,210,088	1,924,504	285,584
Human Resources	3,107,301	3,107,301	2,979,306	127,995
Human Rights	528,883	528,883	534,732	(5,849)
Technology	7,694,074	7,719,074	7,133,635	585,439
Total General Government	23,384,259	23,566,872	22,279,210	1,287,662
Public Safety				
Police	64,801,175	64,198,797	62,215,930	1,982,867
Fire and Safety Services	44,794,899	44,997,731	44,487,499	510,232
License, Inspection and Environmental Protection	758,027	759,616	745,480	14,136
Neighborhood, Housing and Property Improvement	2,813,901	3,496,083	3,439,819	56,264
Total Public Safety	113,168,002	113,452,227	110,888,728	2,563,499
Highways and Streets	1,646,053	1,646,053	1,530,528	115,525
Culture and Recreation	22,999,193	23,762,421	23,866,883	(104,462)
Miscellaneous - Other	5,472,524	5,532,564	5,144,659	387,905
Debt Service				
Other Debt Principal	1,055,618	1,055,618	495,000	560,618
Interest - Securities Lending	-	6,718,934	6,718,934	-
Interest - Other Debt	-	-	553,542	(553,542)
Total Expenditures	167,725,649	175,734,689	171,477,484	4,257,205
Deficiency of Revenues Under Expenditures	(19,001,368)	(20,521,950)	(15,241,233)	5,280,717
OTHER FINANCING SOURCES (USES)				
Transfers In	18,045,174	19,677,066	19,692,272	15,206
Transfers Out	(1,448,647)	(2,896,481)	(2,846,479)	50,002
Sale of Capital Assets	55,000	1,455,000	1,413,257	(41,743)
Total Other Financing Sources (Uses)	16,651,527	18,235,585	18,259,050	23,465
Net Change in Fund Balance	(2,349,841)	(2,286,365)	3,017,817	5,304,182
FUND BALANCE, January 1	27,254,757	27,254,757	27,254,757	-
FUND BALANCE, December 31	24,904,916	24,968,392	30,272,574	5,304,182

The notes to the required supplementary information are an integral part of this statement.

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
BUDGET AND ACTUAL - ANNUALLY BUDGETED
MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 2

	Saint Paul Library Agency				HRA General Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	7,848,439	7,848,439	7,845,300	(3,139)	832,722	912,044	907,243	(4,801)
Delinquent Taxpayer	-	-	137,424	137,424	-	-	12,963	12,963
Total Property Taxes	7,848,439	7,848,439	7,982,724	134,285	832,722	912,044	920,206	8,162
Intergovernmental Revenue	5,597,255	5,609,652	5,638,619	28,967	48,637	48,637	49,130	493
Fees, Sales and Services	47,850	47,850	59,910	12,060	1,139,706	1,139,706	1,617,345	477,639
Investment Income								
Interest Earned on Investments	-	-	-	-	150,000	150,000	373,608	223,608
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	2,495	2,495
Miscellaneous - Other	758,313	866,613	1,011,692	145,079	-	-	-	-
Total Revenues	14,251,857	14,372,554	14,692,945	320,391	2,171,065	2,250,387	2,962,784	712,397
EXPENDITURES								
Current								
Culture and Recreation	14,590,529	14,453,757	14,174,158	279,599	-	-	-	-
Housing and Economic Development	-	-	-	-	3,048,806	3,048,806	2,975,609	73,197
Capital Outlay	96,119	109,788	79,783	30,005	-	-	-	-
Total Expenditures	14,686,648	14,563,545	14,253,941	309,604	3,048,806	3,048,806	2,975,609	73,197
Excess (Deficiency) of Revenues Over (Under) Expenditures	(434,791)	(190,991)	439,004	629,995	(877,741)	(798,419)	(12,825)	785,594
OTHER FINANCING SOURCES (USES)								
Transfers Out	(2,250)	(393,876)	(1,446,316)	(1,052,440)	(18,486)	(97,808)	(97,808)	-
Total Other Financing Sources (Uses)	(2,250)	(393,876)	(1,446,316)	(1,052,440)	(18,486)	(97,808)	(97,808)	-
Net Change in Fund Balances	(437,041)	(584,867)	(1,007,312)	(422,445)	(896,227)	(896,227)	(110,633)	785,594
FUND BALANCES, January 1	1,269,229	1,269,229	1,269,229	-	8,121,563	8,121,563	8,121,563	-
FUND BALANCES, December 31	832,188	684,362	261,917	(422,445)	7,225,336	7,225,336	8,010,930	785,594

continued

The notes to the required supplementary information are an integral part of this statement.

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES
 BUDGET AND ACTUAL - ANNUALLY BUDGETED
 MAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2006

Schedule 2

	Total			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES				
Taxes				
Property Taxes				
Current Taxpayer	8,681,161	8,760,483	8,752,543	(7,940)
Delinquent Taxpayer	-	-	150,387	150,387
Total Property Taxes	8,681,161	8,760,483	8,902,930	142,447
Intergovernmental Revenue	5,645,892	5,658,289	5,687,749	29,460
Fees, Sales and Services	1,187,556	1,187,556	1,677,255	489,699
Investment Income				
Interest Earned on Investments	150,000	150,000	373,608	223,608
Increase (Decrease) in Fair Value of Investments	-	-	2,495	2,495
Miscellaneous - Other	758,313	866,613	1,011,692	145,079
Total Revenues	16,422,922	16,622,941	17,655,729	1,032,788
EXPENDITURES				
Current				
Culture and Recreation	14,590,529	14,453,757	14,174,158	279,599
Housing and Economic Development	3,048,806	3,048,806	2,975,609	73,197
Capital Outlay	96,119	109,788	79,783	30,005
Total Expenditures	17,735,454	17,612,351	17,229,550	382,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,312,532)	(989,410)	426,179	1,415,589
OTHER FINANCING SOURCES (USES)				
Transfers Out	(20,736)	(491,684)	(1,544,124)	(1,052,440)
Total Other Financing Sources (Uses)	(20,736)	(491,684)	(1,544,124)	(1,052,440)
Net Change in Fund Balances	(1,333,268)	(1,481,094)	(1,117,945)	363,149
FUND BALANCES, January 1	9,390,792	9,390,792	9,390,792	-
FUND BALANCES, December 31	8,057,524	7,909,698	8,272,847	363,149

The notes to the required supplementary information are an integral part of this statement.

Budgetary Information

A budgetary comparison for the City's General Fund and the annually budgeted Library Agency and HRA General Fund are required supplementary information.

All annually budgeted funds including the General Fund, Library Agency and HRA General Fund are adopted on a basis consistent with generally accepted accounting principals. The legal level of budgetary control for the General Fund is at the department/office level and at the fund level for the Library Agency and HRA General Fund. For additional information, see Note V. A. on pages 72-74.

Neither the Library Agency nor HRA General Fund exceeded the legal level of budgetary control for fiscal year ended December 31, 2006.

The General Fund did not exceed total appropriations at the fund level, however total expenditures exceeded appropriations in the following departments/offices:

	Final Budgeted Amounts	Actual	Variance with Final Budgets
General Fund:			
Human Rights	\$ 528,883	\$ 534,732	\$ (5,849)
City Attorney	5,594,146	5,616,443	(22,297)
Culture and Recreation	23,762,421	23,866,883	(104,462)

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CITY OF SAINT PAUL
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL
SECTION

SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Special Projects - General Government - to account for monies received from hotel-motel taxes, interest earnings, the city-wide indirect cost recovery plan and other sources, and expended on various general government activities.

Cable Communications - to account for cable television franchise fees utilized to monitor and evaluate the cable television franchise and provide city video programming.

Charitable Gambling Enforcement - to account for 2 ½ percent tax on charitable gambling net receipts to process, monitor and review all lawful gambling activities and to ensure the integrity of operations as required by state law.

Utilities Rate Investigation Administration - to account for proceeds from District Energy and Energy Park to be used for city rate investigation expenses.

Property Code Enforcement - to finance the activities of the Truth-In-Sale of Housing, Nuisance Housing Abatement, Code Enforcement Grants, and Rental Registration programs.

License and Permit - to account for revenue received from business and trade licenses, building permits, plan examination, certificate of competency and other fees related to ensuring public safety by monitoring construction activity and businesses.

Police Services - Pension Assets - to account for the over funded portion of police pension assets returned to the city from the Public Employees Retirement Association (PERA) following the merging of the city's police pension funds. The returned monies are to be spent solely on police expenditures.

Crime Laboratory - to account for the revenue received from the General Fund and outside agencies billed for services provided that is used to support the crime laboratory.

Parking Enforcement - to account for utilization of parking enforcement officers' response to citizen complaints for parking violations and to issue parking citations.

Special Projects Police - to account for monies received from various grants, contributions, and other sources to perform various miscellaneous police functions.

Police Officers Clothing - to account for the clothing allowance for police officers, communications center personnel and radio shop personnel in the Police Department.

continued

Fire Responsive Services - to account for monies received by the Department of Fire and Safety Services to perform various fire functions.

Fire Fighting Equipment - to account for monies received from other governmental units, private corporations and individuals for fire protection outside the city and to account for the purchase of fire equipment.

Fire Protection Clothing - to account for the clothing allowance for each uniformed firefighter.

Right of Way Maintenance - to account for revenues received from right-of-way assessments, municipal state aid, county aid, and trunk highway funds for summer street repair and maintenance, winter street activities, boulevard tree maintenance and trimming, sidewalk maintenance, and streetlight maintenance.

Parking Meter Collections - to account for city parking meter and parking fine revenue which support maintenance and enforcement.

Lighting Maintenance Assessment Districts - to account for levied assessments used to operate above standard (ornamental) street lighting systems in various areas of the city, installed at the request of adjacent property owners.

Solid Waste and Recycling - to account for monies received for the city's recycling programs. The recycling programs include the coordinated efforts of the City of Saint Paul, Ramsey County, State of Minnesota, Neighborhood Energy Consortium, Macalester/Groveland District Council and the citizens of Saint Paul.

Special Projects - Division of Health - to account for monies received from federal and state agencies to operate specified public health programs.

Municipal Stadium - to account for the use of revenue from facility rental and other sources to be used for the operation of the Municipal Stadium.

Forestry Special - to account for the services provided to maintain and upkeep the trees and other vegetation growing in the public right-of-way and on private property when requested, which helps maintain a safe traffic corridor for pedestrians and vehicles.

Como Campus - to account for proceeds from education programs, commissions and donations from outside parties, to be appropriated for volunteer recruitment and training, purchase of animals, maintenance of zoo and conservatory and other related costs.

Special Recreation Activities - to account for user fees used to provide city-wide recreational programs such as concerts, day-camp, field trips, tennis tournaments, special events and in-services.

continued

Municipal Athletic Programming - to account for user fees used to coordinate the operation of a city-wide municipal athletic program.

Charitable Gambling - to account for the administration of charitable gambling receipts in conformance with City Council action for the support of youth athletics or otherwise as legally determined.

Debt - Capital Improvement - to account for proceeds of the sale of city property for which there is no outstanding debt and use remaining proceeds to finance projects in the capital improvement budget.

Parks and Recreation Opportunity - to account for donations and contributions given to the Department of Parks and Recreation for services, supplies, and/or facilities.

Parks and Recreation Grants and Aids - to account for intergovernmental grants and aids received from various federal, state, county and other agencies, and other revenues received to operate specified Parks and Recreation projects.

Library Agency Revenues and Grants - to account for revenue received from various federal and state agencies as well as monies received from the Friends of the Saint Paul Public Library and the Minnesota Foundation (Perrie Jones Library Fund) for special projects such as collection development, staff training and development community outreach opportunities.

Rella Havens Memorial Fund - to account for the portion of an estate left to the city's public library system by a former library employee, to be administered at the discretion of the library administrator.

Community Development Block Grant - to account for monies received from the U.S. Department of Housing and Urban Development under the Community Development Block Grant Program, and other miscellaneous revenues derived from projects operated under this program. These monies are to be expended for the development of a viable urban community, by providing decent housing and a suitable living environment and expanded economic opportunities, principally for persons of low and moderate income.

State Grant Programs - to account for various grants received from the State of Minnesota to be used for urban development.

HRA Federal and State Programs - to account for intergovernmental revenues provided to the HRA from the federal, state and local governments.

Section 108 Programs - to account for monies received under the U.S. Department of Housing and Urban Development Section 108 Loan Guaranty Program.

continued

Debt Service Funds

Debt service funds account for financial resources used for the payment of general long-term debt principal, interest and related costs.

G.O. Special Assessment - Streets - to account for monies received from property assessments, to be used for the repayment of the principal and interest on special assessment debt with governmental commitment.

City Revenue Bonds and Other Long-Term Debt - to account for monies received from various sources for the payment of principal and interest on city issued revenue bonds and other long-term debt.

Library Debt - to account for the monies received from property taxes and other various sources for the repayment of principal and interest on city issued general obligation bonds for Library Agency capital projects.

Revenue Notes and Other Long-Term Debt - to account for monies received from various sources for the payment of principal and interest on city issued revenue notes and other long-term debt.

Capital Projects Funds

Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Improvement Bonds - to account for monies received from the sale of general obligation bonds, which are subsequently transferred to the Capital Improvement Projects Fund which accounts for the expenditure of the construction projects.

City Sales Tax - to account for the monies received from the one-half percent city sales tax which are used for major RiverCentre capital expenditures, other capital expenditures as determined by the City Council, and the transfer to the HRA General Debt Service Fund for financing the debt service on the HRA Sales Tax Revenue Bonds.

Library Capital Projects - to account for monies received from the sale of general obligation bonds for the construction of Library projects.

City Downtown Capital Projects - to account for development and capital expenditures primarily in Saint Paul's downtown area. The main source of financing for these expenditures is transfers from the HRA General Debt Service Fund under the Downtown and Seventh Place Redevelopment Project Subordinated Tax Increment Revenue Note.

continued

HRA Tax Increment - to account for development and capital expenditures primarily in Saint Paul's Tax Increment Districts using financing from bond proceeds, tax increment revenues, and other sources.

Permanent Funds

Permanent funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs.

Japanese Gardens - to account for donations from the Ordway Family for the construction of the Japanese Garden in Como Park.

Hoffman Memorial - to account for the principal of a trust fund and disbursement of interest derived from donation for perpetual maintenance of a memorial located at Como Park Conservatory.

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2006

Schedule 3

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS					
Cash and Investments with Treasurer	28,745,438	13,104,635	45,919,424	64,346	87,833,843
Cash and Investments with Trustees	146,709	4,655,908	1,769,401	-	6,572,018
Imprest Funds	40,700	-	-	-	40,700
Receivables					
Property Taxes - Due from Ramsey County	-	-	164,675	-	164,675
Property Taxes - Delinquent	-	-	14,294	-	14,294
Accounts (net of allowance for estimated uncollectible)	1,958,483	-	-	-	1,958,483
Assessments	12,985,598	13,088,426	-	-	26,074,024
Notes and Loans	12,688,473	-	7,538,246	-	20,226,719
Accrued Interest	446,325	232,240	775,519	758	1,454,842
Due from Other Funds	2,241,464	27,850	214,822	-	2,484,136
Due from Component Units	60,342	-	-	-	60,342
Due from Other Governmental Units	5,629,531	40,739	1,326,538	-	6,996,808
Advance to Other Funds	650,800	-	-	-	650,800
Advance to Component Units	-	-	231,126	-	231,126
Land Held for Resale	2,747,377	-	1,057,947	-	3,805,324
TOTAL ASSETS	68,341,240	31,149,798	59,011,992	65,104	158,568,134
LIABILITIES AND FUND BALANCES					
Liabilities					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	1,829,461	4,518	-	-	1,833,979
Accrued Salaries Payable	1,268,282	-	-	-	1,268,282
Accounts Payable	2,122,070	-	362,499	-	2,484,569
Contracts/Retention Payable	76,000	-	182,331	-	258,331
Due to Other Funds	4,997,561	21,197	4,184,692	-	9,203,450
Due to Component Unit	-	72,200	-	-	72,200
Due to Other Governmental Units	140,854	-	-	-	140,854
Advance from Other Funds	308,886	-	8,187,415	-	8,496,301
Deferred Revenue	4,442,838	13,179,465	9,191,322	316	26,813,941
Unearned Revenue	16,287,471	-	-	-	16,287,471
Total Liabilities	31,473,423	13,277,380	22,108,259	316	66,859,378
Fund Balances					
Reserved for Encumbrances	771,932	-	246,064	-	1,017,996
Reserved for Imprest Funds	40,700	-	-	-	40,700
Reserved for Advance to Other Funds	650,800	-	-	-	650,800
Reserved for Advance to Component Units	-	-	231,126	-	231,126
Reserved for Long-Term Receivable	259,935	-	-	-	259,935
Reserved for Mandatory 5% Retirement of Debt	-	36,328	-	-	36,328
Reserved for Permanent Fund Activities	-	-	-	35,000	35,000
Unreserved					
Designated for Next Year's Appropriation	4,806,097	-	539,350	-	5,345,447
Designated for Debt Service	-	17,836,090	-	-	17,836,090
Designated for Specific Capital Projects	-	-	35,887,193	-	35,887,193
Undesignated	30,338,353	-	-	29,788	30,368,141
Total Fund Balances	36,867,817	17,872,418	36,903,733	64,788	91,708,756
TOTAL LIABILITIES AND FUND BALANCES	68,341,240	31,149,798	59,011,992	65,104	158,568,134

City of Saint Paul, Minnesota
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 4

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES					
Taxes					
Property Taxes					
Current Taxpayer	-	1,963,782	-	-	1,963,782
Current Tax Increment	-	-	3,271,969	-	3,271,969
City Sales Tax	-	-	14,788,775	-	14,788,775
Gross Earnings Franchise Fees	1,938,046	-	-	-	1,938,046
Hotel-Motel Tax	1,912,529	-	-	-	1,912,529
Total Taxes	3,850,575	1,963,782	18,060,744	-	23,875,101
Licenses and Permits	8,901,196	-	-	-	8,901,196
Intergovernmental Revenue	26,388,315	120,230	39,278	-	26,547,823
Fees, Sales and Services	20,642,185	3,500,000	126,039	-	24,268,224
Assessments	19,458,313	3,192,721	-	-	22,651,034
Investment Income					
Interest Earned on Investments	833,383	999,550	2,535,476	2,788	4,371,197
Increase (Decrease) in Fair Value of Investments	921	(50,255)	(92,692)	18	(142,008)
Interest Earned - Other	58,463	-	345,292	-	403,755
Miscellaneous Revenue					
Program Income	3,183,060	-	-	-	3,183,060
Other	2,782,025	3,547,417	886,446	-	7,215,888
Total Revenues	86,098,436	13,273,445	21,900,583	2,806	121,275,270
EXPENDITURES					
Current					
General Government	3,624,109	-	-	-	3,624,109
Public Safety	18,403,143	-	-	-	18,403,143
Highways and Streets	18,037,203	-	-	-	18,037,203
Sanitation	2,597,389	-	-	-	2,597,389
Health	3,707,070	-	-	-	3,707,070
Culture and Recreation	9,102,644	-	1,261,215	617	10,364,476
Housing and Economic Development	15,351,054	-	18,864,066	-	34,215,120
Capital Outlay	5,800,798	-	5,530,699	-	11,331,497
Debt Service					
Bond Principal	-	3,755,000	-	-	3,755,000
Other Debt Principal	73,525	2,644,423	-	-	2,717,948
Interest - Bonds	-	6,459,404	-	-	6,459,404
Interest - Other Debt	6,073	266,708	3,381,218	-	3,653,999
Bond Issuance Costs	-	-	56,022	-	56,022
Total Expenditures	76,703,008	13,125,535	29,093,220	617	118,922,380
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,395,428	147,910	(7,192,637)	2,189	2,352,890
OTHER FINANCING SOURCES (USES)					
Transfers In	8,178,973	3,866,270	12,589,991	-	24,635,234
Transfers Out	(24,073,714)	(4,212,235)	(33,168,582)	-	(61,454,531)
Bonds Issued	-	-	11,000,000	-	11,000,000
Premium on Bond Issued	-	-	150,049	-	150,049
Sale of Capital Assets	63,353	-	-	-	63,353
Total Other Financing Sources (Uses)	(15,831,388)	(345,965)	(9,428,542)	-	(25,605,895)
Net Change in Fund Balances	(6,435,960)	(198,055)	(16,621,179)	2,189	(23,253,005)
FUND BALANCES, January 1	43,303,777	18,070,473	53,524,912	62,599	114,961,761
FUND BALANCES, December 31	36,867,817	17,872,418	36,903,733	64,788	91,708,756

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE
AND NONMAJOR PERMANENT FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 5

	Special Revenue				Debt Service			
	Budgeted Amounts		Actual Amount	Variance With Final Budget	Budgeted Amounts		Actual Amount	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	8,110,292	8,110,292	8,110,974	682
Current Tax Increment	-	-	-	-	11,333,665	11,501,400	10,487,021	(1,014,379)
Delinquent Taxpayer	-	-	-	-	100,000	100,000	135,058	35,058
Total Property Taxes	-	-	-	-	19,543,957	19,711,692	18,733,053	(978,639)
Gross Earnings Franchise Fees	1,760,000	1,835,000	1,938,046	103,046	880,000	880,000	1,256,760	376,760
Hotel-Motel Tax	1,662,380	1,662,380	1,912,529	250,149	220,000	220,000	220,000	-
Total Taxes	3,422,380	3,497,380	3,850,575	353,195	20,643,957	20,811,692	20,209,813	(601,879)
Licenses and Permits	9,156,718	9,156,718	8,901,196	(255,522)	-	-	-	-
Intergovernmental Revenue	15,484,227	18,136,744	14,147,208	(3,989,536)	721,286	721,286	584,210	(137,076)
Fees, Sales and Services	20,665,119	21,221,569	20,615,131	(606,438)	4,477,928	4,477,928	4,793,472	315,544
Assessments	20,071,562	20,071,562	19,458,313	(613,249)	3,264,488	3,264,488	3,192,721	(71,767)
Investment Income								
Interest Earned on Investments	617,811	617,811	788,318	170,507	1,313,484	1,313,484	2,557,958	1,244,474
Increase (Decrease) in Fair Value of Investments	-	-	709	709	-	-	(44,545)	(44,545)
Interest Earned - Other	-	-	45,051	45,051	-	167,640	419,110	251,470
Miscellaneous Revenue - Other	2,626,530	3,019,426	2,782,025	(237,401)	3,698,664	3,698,664	3,555,427	(143,237)
Total Revenues	72,044,347	75,721,210	70,588,526	(5,132,684)	34,119,807	34,455,182	35,268,166	812,984
EXPENDITURES								
Current								
General Government	4,269,375	4,284,068	3,624,109	659,959	592,166	592,166	450,023	142,143
Public Safety	20,280,412	21,945,224	18,403,143	3,542,081	-	-	-	-
Highways and Streets	17,904,643	17,924,643	18,037,203	(112,560)	-	-	-	-
Sanitation	2,931,430	2,931,430	2,597,389	334,041	-	-	-	-
Health	4,095,050	4,095,050	3,707,070	387,980	-	-	-	-
Culture and Recreation	9,172,930	9,689,455	9,102,644	586,811	-	-	-	-
Housing and Economic Development	-	-	-	-	-	3,663,887	3,663,887	-
Capital Outlay	6,938,619	8,170,179	5,800,798	2,369,381	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	28,919,857	29,030,857	28,538,857	492,000
Other Debt Principal	75,570	75,570	73,525	2,045	3,222,280	3,222,280	3,224,423	(2,143)
Interest - Bonds	-	-	-	-	19,307,181	19,363,916	18,634,419	729,497
Interest - Other Debt	4,029	4,029	6,073	(2,044)	557,793	725,433	799,353	(73,920)
Bond Issuance Costs	-	-	-	-	5,000	5,000	-	5,000
Total Expenditures	65,672,058	69,119,648	61,351,954	7,767,694	52,604,277	56,603,539	55,310,962	1,292,577
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,372,289	6,601,562	9,236,572	2,635,010	(18,484,470)	(22,148,357)	(20,042,796)	2,105,561
OTHER FINANCING SOURCES (USES)								
Transfers In	5,756,324	5,824,324	7,566,645	1,742,321	25,742,084	25,742,084	34,214,018	8,471,934
Transfers Out	(23,494,152)	(24,058,825)	(23,330,063)	728,762	(13,482,618)	(13,719,061)	(17,830,705)	(4,111,644)
Notes Issued	-	-	-	-	-	4,820,000	4,820,000	-
Refunded Bonds	-	-	-	-	-	(4,820,000)	(4,820,000)	-
Sale of Capital Assets	8,000	8,000	63,353	55,353	-	-	-	-
Total Other Financing Sources (Uses)	(17,729,828)	(18,226,501)	(15,700,065)	2,526,436	12,259,466	12,023,023	16,383,313	4,360,290
Net Change in Fund Balances	(11,357,539)	(11,624,939)	(6,463,493)	5,161,446	(6,225,004)	(10,125,334)	(3,659,483)	6,465,851
FUND BALANCES, January 1	42,777,710	42,777,710	42,777,710	-	61,745,756	61,745,756	61,745,756	-
FUND BALANCES, December 31	31,420,171	31,152,771	36,314,217	5,161,446	55,520,752	51,620,422	58,086,273	6,465,851

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE
AND NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 5

	Permanent				Total			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amount	Final Budget	Original	Final	Amount	Final Budget
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	8,110,292	8,110,292	8,110,974	682
Current Tax Increment	-	-	-	-	11,333,665	11,501,400	10,487,021	(1,014,379)
Delinquent Taxpayer	-	-	-	-	100,000	100,000	135,058	35,058
Total Property Taxes	-	-	-	-	19,543,957	19,711,692	18,733,053	(978,639)
Gross Earnings Franchise Fees	-	-	-	-	2,640,000	2,715,000	3,194,806	479,806
Hotel-Motel Tax	-	-	-	-	1,882,380	1,882,380	2,132,529	250,149
Total Taxes	-	-	-	-	24,066,337	24,309,072	24,060,388	(248,684)
Licenses and Permits	-	-	-	-	9,156,718	9,156,718	8,901,196	(255,522)
Intergovernmental Revenue	-	-	-	-	16,205,513	18,858,030	14,731,418	(4,126,612)
Fees, Sales and Services	-	-	-	-	25,143,047	25,699,497	25,408,603	(290,894)
Assessments	-	-	-	-	23,336,050	23,336,050	22,651,034	(685,016)
Investment Income								
Interest Earned on Investments	2,000	2,000	2,788	788	1,933,295	1,933,295	3,349,064	1,415,769
Increase (Decrease) in Fair Value of Investments	-	-	18	18	-	-	(43,818)	(43,818)
Interest Earned - Other	-	-	-	-	-	167,640	464,161	296,521
Miscellaneous Revenue - Other	-	-	-	-	6,325,194	6,718,090	6,337,452	(380,638)
Total Revenues	2,000	2,000	2,806	806	106,166,154	110,178,392	105,859,498	(4,318,894)
EXPENDITURES								
Current								
General Government	-	-	-	-	4,861,541	4,876,234	4,074,132	802,102
Public Safety	-	-	-	-	20,280,412	21,945,224	18,403,143	3,542,081
Highways and Streets	-	-	-	-	17,904,643	17,924,643	18,037,203	(112,560)
Sanitation	-	-	-	-	2,931,430	2,931,430	2,597,389	334,041
Health	-	-	-	-	4,095,050	4,095,050	3,707,070	387,980
Culture and Recreation	2,000	2,000	617	1,383	9,174,930	9,691,455	9,103,261	588,194
Housing and Economic Development	-	-	-	-	-	3,663,887	3,663,887	-
Capital Outlay	-	-	-	-	6,938,619	8,170,179	5,800,798	2,369,381
Debt Service								
Bond Principal	-	-	-	-	28,919,857	29,030,857	28,538,857	492,000
Other Debt Principal	-	-	-	-	3,297,850	3,297,850	3,297,948	(98)
Interest - Bonds	-	-	-	-	19,307,181	19,363,916	18,634,419	729,497
Interest - Other Debt	-	-	-	-	561,822	729,462	805,426	(75,964)
Bond Issuance Costs	-	-	-	-	5,000	5,000	-	5,000
Total Expenditures	2,000	2,000	617	1,383	118,278,335	125,725,187	116,663,533	9,061,654
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	2,189	2,189	(12,112,181)	(15,546,795)	(10,804,035)	4,742,760
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	31,498,408	31,566,408	41,780,663	10,214,255
Transfers Out	-	-	-	-	(36,777,770)	(37,777,886)	(41,160,768)	(3,382,882)
Notes Issued	-	-	-	-	-	4,820,000	4,820,000	-
Refunded Bonds	-	-	-	-	-	(4,820,000)	(4,820,000)	-
Sale of Capital Assets	-	-	-	-	8,000	8,000	63,353	55,353
Total Other Financing Sources (Uses)	-	-	-	-	(5,470,362)	(6,203,478)	683,248	6,886,726
Net Change in Fund Balances	-	-	2,189	2,189	(17,582,543)	(21,750,273)	(10,120,787)	11,629,486
FUND BALANCES, January 1	62,599	62,599	62,599	-	104,586,065	104,586,065	104,586,065	-
FUND BALANCES, December 31	62,599	62,599	64,788	2,189	87,003,522	82,835,792	94,465,278	11,629,486

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2006

Schedule 6

	Special Projects - General Government	Cable Communications	Charitable Gambling Enforcement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit	Police Services - Pension Assets	Crime Laboratory	Parking Enforcement
ASSETS									
Cash and Investments with Treasurer	1,353,892	865,250	14,351	28,105	380,279	4,036,950	659,615	113,504	-
Cash and Investments with Trustees	-	-	-	-	-	-	-	-	-
Imprest Funds	-	100	1,000	-	-	3,300	-	-	-
Receivables									
Accounts (net of allowance for estimated uncollectible)	195	504,962	-	-	-	26,343	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	51,941	-	-
Due from Other Funds	106,257	646	-	-	152,858	13,291	-	-	427,101
Due from Component Units	58,096	-	-	-	-	-	-	-	-
Due from Other Governmental Units	366,751	10,411	-	-	-	-	-	39,080	-
Advance to Other Funds	-	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,885,191	1,381,369	15,351	28,105	533,137	4,079,884	711,556	152,584	427,101
LIABILITIES AND FUND BALANCES									
Liabilities									
Interfund Payable for Pooled									
Cash and Investments Overdrafts	-	-	-	-	-	-	-	-	354,156
Accrued Salaries Payable	35,855	21,077	7,085	1,640	12,795	348,292	7,220	2,517	43,775
Accounts Payable	304,788	23,810	450	-	65,490	99,399	-	-	14,009
Contracts Payable	-	-	-	-	-	76,000	-	-	-
Due to Other Funds	5,599	78,677	1,238	286	2,229	218,784	1,291	438	15,161
Due to Other Governmental Units	-	-	-	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	21,662	28,645	-
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	346,242	123,564	8,773	1,926	80,514	742,475	30,173	31,600	427,101
Fund Balances									
Reserved for Encumbrances	-	58,304	1,953	-	19,323	120,825	-	-	-
Reserved for Imprest Funds	-	100	1,000	-	-	3,300	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-	-
Unreserved									
Designated for Next Year's Appropriation	267,411	563,245	-	1,070	128,912	479,108	91,302	522	-
Undesignated	1,271,538	636,156	3,625	25,109	304,388	2,734,176	590,081	120,462	-
Total Fund Balances	1,538,949	1,257,805	6,578	26,179	452,623	3,337,409	681,383	120,984	-
TOTAL LIABILITIES AND FUND BALANCES	1,885,191	1,381,369	15,351	28,105	533,137	4,079,884	711,556	152,584	427,101

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2006

Schedule 6

	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing	Right of Way Maintenance	Parking Meter Collections	Lighting Maintenance Assessment Districts	Solid Waste and Recycling
ASSETS									
Cash and Investments with Treasurer	2,657,671	400,131	-	761,968	-	9,716,540	1,875,554	176,393	1,524,329
Cash and Investments with Trustees	-	-	-	-	-	-	-	-	-
Imprest Funds	36,000	-	-	-	-	-	-	-	-
Receivables									
Accounts (net of allowance for estimated uncollectible)	176,453	-	5,680	125,122	176	198,340	330,756	-	-
Assessments	-	-	-	-	-	10,507,488	-	99,987	2,378,123
Notes and Loans	-	-	-	-	-	-	-	-	709,934
Accrued Interest	16,022	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	237,161	110,499	583	-	-
Due from Component Units	-	-	-	-	-	2,246	-	-	-
Due from Other Governmental Units	1,172,565	-	998,654	100,420	-	691,585	2,966	1,848	40,362
Advance to Other Funds	-	-	-	-	-	650,800	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	4,058,711	400,131	1,004,334	987,510	237,337	21,877,498	2,209,859	278,228	4,652,748
LIABILITIES AND FUND BALANCES									
Liabilities									
Interfund Payable for Pooled									
Cash and Investments Overdrafts	-	-	648,130	-	29,444	-	-	-	-
Accrued Salaries Payable	113,221	-	-	-	-	278,969	10,188	-	2,666
Accounts Payable	162,354	46,358	96,403	-	24,018	157,362	9,940	-	21,234
Contracts Payable	-	-	-	-	-	-	-	-	-
Due to Other Funds	64,642	-	19	-	-	1,642,505	2,180,606	754	150,465
Due to Other Governmental Units	24,335	-	-	-	-	335	-	-	-
Advance from Other Funds	-	-	-	-	-	-	8,886	-	300,000
Deferred Revenue	6,682	-	-	33,388	-	1,316,784	239	-	2,378,123
Unearned Revenue	623,261	-	-	-	-	-	-	-	-
Total Liabilities	994,495	46,358	744,552	33,388	53,462	3,395,955	2,209,859	754	2,852,488
Fund Balances									
Reserved for Encumbrances	60,951	-	-	-	-	431,217	-	-	-
Reserved for Imprest Funds	36,000	-	-	-	-	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	650,800	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-	259,935
Unreserved									
Designated for Next Year's Appropriation	584,756	-	-	87,204	-	2,195,034	-	9,511	171,743
Undesignated	2,382,509	353,773	259,782	866,918	183,875	15,204,492	-	267,963	1,368,582
Total Fund Balances	3,064,216	353,773	259,782	954,122	183,875	18,481,543	-	277,474	1,800,260
TOTAL LIABILITIES AND FUND BALANCES	4,058,711	400,131	1,004,334	987,510	237,337	21,877,498	2,209,859	278,228	4,652,748

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2006

Schedule 6

	Special Projects - Division of Health	Municipal Stadium	Forestry Special	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Charitable Gambling	Debt - Capital Improvement	Parks and Recreation Opportunity
ASSETS									
Cash and Investments with Treasurer	-	219,927	-	8,151	246,594	-	98,789	215,041	88,118
Cash and Investments with Trustees	-	-	-	-	-	-	-	-	-
Imprest Funds	-	-	-	150	-	150	-	-	-
Receivables									
Accounts (net of allowance for estimated uncollectible)	-	-	-	548,112	37,470	-	-	-	1,000
Assessments	-	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	1,107	2,572	350
Due from Other Funds	-	-	140,628	-	-	-	-	-	-
Due from Component Units	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	482,610	-	-	33,750	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	482,610	219,927	140,628	590,163	284,064	150	99,896	217,613	89,468
LIABILITIES AND FUND BALANCES									
Liabilities									
Interfund Payable for Pooled									
Cash and Investments Overdrafts	237,465	-	95,415	-	-	70,468	-	-	-
Accrued Salaries Payable	163,311	8,154	69,490	92,446	25,894	6,834	-	-	-
Accounts Payable	-	1,065	15,222	45,523	46,053	3,349	-	-	7,587
Contracts Payable	-	-	-	-	-	-	-	-	-
Due to Other Funds	28,337	7,893	18,175	30,753	3,376	1,094	-	-	-
Due to Other Governmental Units	-	-	-	5,960	5,224	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	461	1,073	146
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	429,113	17,112	198,302	174,682	80,547	81,745	461	1,073	7,733
Fund Balances									
Reserved for Encumbrances	-	-	-	100	5,480	-	-	-	-
Reserved for Imprest Funds	-	-	-	150	-	150	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-	-
Unreserved									
Designated for Next Year's Appropriation	-	18,291	-	19,523	-	-	-	-	-
Undesignated	53,497	184,524	(57,674)	395,708	198,037	(81,745)	99,435	216,540	81,735
Total Fund Balances	53,497	202,815	(57,674)	415,481	203,517	(81,595)	99,435	216,540	81,735
TOTAL LIABILITIES AND FUND BALANCES	482,610	219,927	140,628	590,163	284,064	150	99,896	217,613	89,468

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2006

Schedule 6

	Parks and Recreation Grants and Aids	Library Agency Revenues and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and Investments with Treasurer	879,379	-	408,248	-	712,236	1,304,423	-	28,745,438
Cash and Investments with Trustees	-	-	-	-	-	-	146,709	146,709
Imprest Funds	-	-	-	-	-	-	-	40,700
Receivables								
Accounts (net of allowance for estimated uncollectible)	3,874	-	-	-	-	-	-	1,958,483
Assessments	-	-	-	-	-	-	-	12,985,598
Notes and Loans	-	-	-	4,639,275	156,196	7,183,068	-	12,688,473
Accrued Interest	-	-	4,790	137,804	13,075	218,093	571	446,325
Due from Other Funds	-	1,052,440	-	-	-	-	-	2,241,464
Due from Component Units	-	-	-	-	-	-	-	60,342
Due from Other Governmental Units	68,816	-	-	1,476,371	63,444	79,898	-	5,629,531
Advance to Other Funds	-	-	-	-	-	-	-	650,800
Land Held for Resale	-	-	-	2,097,377	650,000	-	-	2,747,377
TOTAL ASSETS	952,069	1,052,440	413,038	8,350,827	1,594,951	8,785,482	147,280	68,341,240
LIABILITIES AND FUND BALANCES								
Liabilities								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	258,533	-	-	135,850	1,829,461
Accrued Salaries Payable	16,853	-	-	-	-	-	-	1,268,282
Accounts Payable	754	-	-	719,570	227,164	30,168	-	2,122,070
Contracts Payable	-	-	-	-	-	-	-	76,000
Due to Other Funds	14,431	-	-	498,268	-	21,110	11,430	4,997,561
Due to Other Governmental Units	-	-	-	-	-	105,000	-	140,854
Advance from Other Funds	-	-	-	-	-	-	-	308,886
Deferred Revenue	-	-	1,998	-	653,637	-	-	4,442,838
Unearned Revenue	-	-	-	6,874,456	160,550	8,629,204	-	16,287,471
Total Liabilities	32,038	-	1,998	8,350,827	1,041,351	8,785,482	147,280	31,473,423
Fund Balances								
Reserved for Encumbrances	70,092	-	-	-	3,687	-	-	771,932
Reserved for Imprest Funds	-	-	-	-	-	-	-	40,700
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	650,800
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	259,935
Unreserved								
Designated for Next Year's Appropriation	25,138	152,000	11,327	-	-	-	-	4,806,097
Undesignated	824,801	900,440	399,713	-	549,913	-	-	30,338,353
Total Fund Balances	920,031	1,052,440	411,040	-	553,600	-	-	36,867,817
TOTAL LIABILITIES AND FUND BALANCES	952,069	1,052,440	413,038	8,350,827	1,594,951	8,785,482	147,280	68,341,240

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN
 FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2006

	Special Projects - General Government	Cable Communications	Charitable Gambling Enforcement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit	Police Services - Pension Assets	Crime Laboratory	Parking Enforcement
REVENUES									
Taxes									
Gross Earnings Franchise Fees	-	1,938,046	-	-	-	-	-	-	-
Hotel-Motel Tax	1,912,529	-	-	-	-	-	-	-	-
Total Taxes	1,912,529	1,938,046	-	-	-	-	-	-	-
Licenses and Permits	-	-	171,308	-	4,400	8,527,054	-	-	-
Intergovernmental Revenue	249,731	-	-	-	-	-	-	-	-
Fees, Sales and Services	4,820,540	105,710	-	84,107	248,498	1,789,671	-	67,840	-
Assessments	-	-	-	-	-	-	-	-	-
Investment Income									
Interest Earned on Investments	506,934	-	-	-	-	-	192,550	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	1,259	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue									
Program Income	-	-	-	-	-	-	-	-	-
Other	162,432	209,519	-	-	-	47,181	-	37,234	-
Total Revenues	7,652,166	2,253,275	171,308	84,107	252,898	10,363,906	193,809	105,074	-
EXPENDITURES									
Current									
General Government	2,654,208	694,368	238,686	36,847	-	-	-	-	-
Public Safety	-	-	-	-	723,253	9,528,272	366,440	73,108	1,293,655
Highways and Streets	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	-	36,906	-	-	-	21,675	-	33,321	-
Debt Service									
Other Debt Principal	-	-	-	-	-	-	-	-	73,525
Interest - Other Debt	-	-	-	-	-	-	-	-	6,073
Total Expenditures	2,654,208	731,274	238,686	36,847	723,253	9,549,947	366,440	106,429	1,373,253
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,997,958	1,522,001	(67,378)	47,260	(470,355)	813,959	(172,631)	(1,355)	(1,373,253)
OTHER FINANCING SOURCES (USES)									
Transfers In	106,257	-	-	-	445,989	79,292	-	31,000	1,377,933
Transfers Out	(4,902,592)	(1,952,585)	(10,000)	(42,962)	-	(1,340,078)	(2,246)	-	(4,680)
Sale of Capital Assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,796,335)	(1,952,585)	(10,000)	(42,962)	445,989	(1,260,786)	(2,246)	31,000	1,373,253
Net Change in Fund Balances	201,623	(430,584)	(77,378)	4,298	(24,366)	(446,827)	(174,877)	29,645	-
FUND BALANCES, January 1	1,337,326	1,688,389	83,956	21,881	476,989	3,784,236	856,260	91,339	-
FUND BALANCES, December 31	1,538,949	1,257,805	6,578	26,179	452,623	3,337,409	681,383	120,984	-

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 7

	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing	Right of Way Maintenance	Parking Meter Collections	Lighting Maintenance Assessment Districts	Solid Waste and Recycling
REVENUES									
Taxes									
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	198,434	-	-	-	-	-	-	-	-
Intergovernmental Revenue	2,643,395	-	2,894,477	-	-	2,739,750	3,651,985	-	540,052
Fees, Sales and Services	2,127,480	-	11,882	524,187	-	1,638,913	1,899,669	-	-
Assessments	-	-	-	-	-	17,012,658	-	161,055	2,284,600
Investment Income									
Interest Earned on Investments	56,948	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	(763)	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-	45,051
Miscellaneous Revenue									
Program Income	-	-	-	-	-	-	-	-	-
Other	424,942	-	23,780	6,174	-	116,735	-	-	-
Total Revenues	5,450,436	-	2,930,139	530,361	-	21,508,056	5,551,654	161,055	2,869,703
EXPENDITURES									
Current									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	5,447,485	562,216	137,301	1,321	270,092	-	-	-	-
Highways and Streets	-	-	-	-	-	17,459,949	426,655	150,599	-
Sanitation	-	-	-	-	-	-	-	-	2,597,389
Health	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	124,228	-	2,743,808	1,769,538	-	880,725	-	-	-
Debt Service									
Other Debt Principal	-	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	5,571,713	562,216	2,881,109	1,770,859	270,092	18,340,674	426,655	150,599	2,597,389
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,277)	(562,216)	49,030	(1,240,498)	(270,092)	3,167,382	5,124,999	10,456	272,314
OTHER FINANCING SOURCES (USES)									
Transfers In	199,482	564,219	-	-	237,161	25,251	-	-	7,191
Transfers Out	(703,280)	-	-	(162,072)	-	(7,878,464)	(5,124,999)	-	(200,000)
Sale of Capital Assets	-	-	-	63,353	-	-	-	-	-
Total Other Financing Sources (Uses)	(503,798)	564,219	-	(98,719)	237,161	(7,853,213)	(5,124,999)	-	(192,809)
Net Change in Fund Balances	(625,075)	2,003	49,030	(1,339,217)	(32,931)	(4,685,831)	-	10,456	79,505
FUND BALANCES, January 1	3,689,291	351,770	210,752	2,293,339	216,806	23,167,374	-	267,018	1,720,755
FUND BALANCES, December 31	3,064,216	353,773	259,782	954,122	183,875	18,481,543	-	277,474	1,800,260

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN
 FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2006

	Special Projects - Division of Health	Municipal Stadium	Forestry Special	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Charitable Gambling	Debt - Capital Improvement	Parks and Recreation Opportunity
REVENUES									
Taxes									
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	135,000	-	-	-	-	-
Fees, Sales and Services	3,707,070	370,971	-	1,003,688	1,714,272	434,351	18,650	2,980	2,576
Assessments	-	-	-	-	-	-	-	-	-
Investment Income									
Interest Earned on Investments	-	-	-	-	-	-	3,590	9,663	1,269
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	27	62	8
Interest Earned - Other	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue									
Program Income	-	-	-	-	-	-	-	-	-
Other	-	49	2,090	1,513,099	56,961	1,030	-	-	47,526
Total Revenues	3,707,070	371,020	2,090	2,651,787	1,771,233	435,381	22,267	12,705	51,379
EXPENDITURES									
Current									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Health	3,707,070	-	-	-	-	-	-	-	-
Culture and Recreation	-	447,044	2,260,915	2,913,262	1,720,215	492,673	-	-	53,170
Housing and Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	20,270	97,054	6,930	-	-	31,696	-
Debt Service									
Other Debt Principal	-	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	3,707,070	447,044	2,281,185	3,010,316	1,727,145	492,673	-	31,696	53,170
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(76,024)	(2,279,095)	(358,529)	44,088	(57,292)	22,267	(18,991)	(1,791)
OTHER FINANCING SOURCES (USES)									
Transfers In	-	73,261	2,487,715	407,489	-	-	-	-	10,500
Transfers Out	-	-	(4,204)	(106,832)	(79,095)	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	73,261	2,483,511	300,657	(79,095)	-	-	-	10,500
Net Change in Fund Balances	-	(2,763)	204,416	(57,872)	(35,007)	(57,292)	22,267	(18,991)	8,709
FUND BALANCES, January 1	53,497	205,578	(262,090)	473,353	238,524	(24,303)	77,168	235,531	73,026
FUND BALANCES, December 31	53,497	202,815	(57,674)	415,481	203,517	(81,595)	99,435	216,540	81,735

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN
 FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2006

	Parks and Recreation Grants and Aids	Library Agency Revenues and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	1,938,046
Hotel-Motel Tax	-	-	-	-	-	-	-	1,912,529
Total Taxes	-	-	-	-	-	-	-	3,850,575
Licenses and Permits	-	-	-	-	-	-	-	8,901,196
Intergovernmental Revenue	1,292,818	-	-	7,474,877	2,586,955	1,760,165	419,110	26,388,315
Fees, Sales and Services	42,076	-	-	-	-	27,054	-	20,642,185
Assessments	-	-	-	-	-	-	-	19,458,313
Investment Income								
Interest Earned on Investments	-	-	17,364	-	33,635	-	11,430	833,383
Increase (Decrease) in Fair Value of Investments	-	-	116	-	212	-	-	921
Interest Earned - Other	-	-	-	-	-	13,412	-	58,463
Miscellaneous Revenue								
Program Income	-	-	-	3,058,556	-	124,504	-	3,183,060
Other	133,273	-	-	-	-	-	-	2,782,025
Total Revenues	1,468,167	-	17,480	10,533,433	2,620,802	1,925,135	430,540	86,098,436
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	3,624,109
Public Safety	-	-	-	-	-	-	-	18,403,143
Highways and Streets	-	-	-	-	-	-	-	18,037,203
Sanitation	-	-	-	-	-	-	-	2,597,389
Health	-	-	-	-	-	-	-	3,707,070
Culture and Recreation	1,215,349	-	16	-	-	-	-	9,102,644
Housing and Economic Development	-	-	-	10,331,197	2,593,269	2,007,478	419,110	15,351,054
Capital Outlay	34,647	-	-	-	-	-	-	5,800,798
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	73,525
Interest - Other Debt	-	-	-	-	-	-	-	6,073
Total Expenditures	1,249,996	-	16	10,331,197	2,593,269	2,007,478	419,110	76,703,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	218,171	-	17,464	202,236	27,533	(82,343)	11,430	9,395,428
OTHER FINANCING SOURCES (USES)								
Transfers In	461,465	1,052,440	-	529,985	-	82,343	-	8,178,973
Transfers Out	(815,974)	-	-	(732,221)	-	-	(11,430)	(24,073,714)
Sale of Capital Assets	-	-	-	-	-	-	-	63,353
Total Other Financing Sources (Uses)	(354,509)	1,052,440	-	(202,236)	-	82,343	(11,430)	(15,831,388)
Net Change in Fund Balances	(136,338)	1,052,440	17,464	-	27,533	-	-	(6,435,960)
FUND BALANCES, January 1	1,056,369	-	393,576	-	526,067	-	-	43,303,777
FUND BALANCES, December 31	920,031	1,052,440	411,040	-	553,600	-	-	36,867,817

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Special Projects - General Government				Cable Communications			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	1,760,000	1,835,000	1,938,046	103,046
Hotel-Motel Tax	1,662,380	1,662,380	1,912,529	250,149	-	-	-	-
Total Taxes	1,662,380	1,662,380	1,912,529	250,149	1,760,000	1,835,000	1,938,046	103,046
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	432,106	432,106	249,731	(182,375)	-	-	-	-
Fees, Sales and Services	4,808,091	4,808,091	4,820,540	12,449	112,428	112,428	105,710	(6,718)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	480,000	480,000	506,934	26,934	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	279,427	354,427	162,432	(191,995)	186,670	186,670	209,519	22,849
Total Revenues	7,662,004	7,737,004	7,652,166	(84,838)	2,059,098	2,134,098	2,253,275	119,177
EXPENDITURES								
Current								
General Government	2,889,344	2,991,832	2,654,208	337,624	1,030,583	942,788	694,368	248,420
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	80,906	80,906	36,906	44,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,889,344	2,991,832	2,654,208	337,624	1,111,489	1,023,694	731,274	292,420
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,772,660	4,745,172	4,997,958	252,786	947,609	1,110,404	1,522,001	411,597
OTHER FINANCING SOURCES (USES)								
Transfers In	16,616	16,616	106,257	89,641	-	-	-	-
Transfers Out	(4,930,080)	(4,902,592)	(4,902,592)	-	(1,790,442)	(1,953,237)	(1,952,585)	652
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,913,464)	(4,885,976)	(4,796,335)	89,641	(1,790,442)	(1,953,237)	(1,952,585)	652
Net Change in Fund Balances	(140,804)	(140,804)	201,623	342,427	(842,833)	(842,833)	(430,584)	412,249
FUND BALANCES, January 1	1,337,326	1,337,326	1,337,326	-	1,688,389	1,688,389	1,688,389	-
FUND BALANCES, December 31	1,196,522	1,196,522	1,538,949	342,427	845,556	845,556	1,257,805	412,249

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Charitable Gambling Enforcement				Utilities Rate Investigation Administration			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	230,000	230,000	171,308	(58,692)	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	74,945	74,945	84,107	9,162
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	230,000	230,000	171,308	(58,692)	74,945	74,945	84,107	9,162
EXPENDITURES								
Current								
General Government	297,911	297,911	238,686	59,225	51,537	51,537	36,847	14,690
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	297,911	297,911	238,686	59,225	51,537	51,537	36,847	14,690
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,911)	(67,911)	(67,378)	533	23,408	23,408	47,260	23,852
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(10,000)	(10,000)	(10,000)	-	(42,962)	(42,962)	(42,962)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	(10,000)	-	(42,962)	(42,962)	(42,962)	-
Net Change in Fund Balances	(77,911)	(77,911)	(77,378)	533	(19,554)	(19,554)	4,298	23,852
FUND BALANCES, January 1	83,956	83,956	83,956	-	21,881	21,881	21,881	-
FUND BALANCES, December 31	6,045	6,045	6,578	533	2,327	2,327	26,179	23,852

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Property Code Enforcement				License and Permit			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	4,300	4,300	4,400	100	8,643,146	8,643,146	8,527,054	(116,092)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	349,804	349,804	248,498	(101,306)	1,652,000	1,652,000	1,789,671	137,671
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	200,000	200,000	-	(200,000)	26,000	26,625	47,181	20,556
Total Revenues	554,104	554,104	252,898	(301,206)	10,321,146	10,321,771	10,363,906	42,135
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	825,853	873,853	723,253	150,600	10,401,889	10,178,248	9,528,272	649,976
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	10,353	21,753	21,675	78
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	825,853	873,853	723,253	150,600	10,412,242	10,200,001	9,549,947	650,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	(271,749)	(319,749)	(470,355)	(150,606)	(91,096)	121,770	813,959	692,189
OTHER FINANCING SOURCES (USES)								
Transfers In	200,000	248,000	445,989	197,989	103,825	103,825	79,292	(24,533)
Transfers Out	(3,010)	(3,010)	-	3,010	(1,150,697)	(1,363,563)	(1,340,078)	23,485
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	196,990	244,990	445,989	200,999	(1,046,872)	(1,259,738)	(1,260,786)	(1,048)
Net Change in Fund Balances	(74,759)	(74,759)	(24,366)	50,393	(1,137,968)	(1,137,968)	(446,827)	691,141
FUND BALANCES, January 1	476,989	476,989	476,989	-	3,784,236	3,784,236	3,784,236	-
FUND BALANCES, December 31	402,230	402,230	452,623	50,393	2,646,268	2,646,268	3,337,409	691,141

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Police Services - Pension Assets				Crime Laboratory			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	25,000	39,000	67,840	28,840
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	80,000	80,000	192,550	112,550	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	1,259	1,259	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	37,234	37,234
Total Revenues	80,000	80,000	193,809	113,809	25,000	39,000	105,074	66,074
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	372,925	372,925	366,440	6,485	55,436	69,436	73,108	(3,672)
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	50,000	33,321	16,679
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	372,925	372,925	366,440	6,485	55,436	119,436	106,429	13,007
Excess (Deficiency) of Revenues Over (Under) Expenditures	(292,925)	(292,925)	(172,631)	120,294	(30,436)	(80,436)	(1,355)	79,081
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	31,000	31,000	31,000	-
Transfers Out	(2,246)	(2,246)	(2,246)	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,246)	(2,246)	(2,246)	-	31,000	31,000	31,000	-
Net Change in Fund Balances	(295,171)	(295,171)	(174,877)	120,294	564	(49,436)	29,645	79,081
FUND BALANCES, January 1	856,260	856,260	856,260	-	91,339	91,339	91,339	-
FUND BALANCES, December 31	561,089	561,089	681,383	120,294	91,903	41,903	120,984	79,081

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Parking Enforcement				Special Projects Police			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	279,272	279,272	198,434	(80,838)
Intergovernmental Revenue	-	-	-	-	3,346,657	4,168,018	2,643,395	(1,524,623)
Fees, Sales and Services	-	-	-	-	2,304,756	2,461,356	2,127,480	(333,876)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	30,000	30,000	56,948	26,948
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(763)	(763)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	241,978	478,670	424,942	(53,728)
Total Revenues	-	-	-	-	6,202,663	7,417,316	5,450,436	(1,966,880)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,343,359	1,343,359	1,293,655	49,704	6,440,024	7,566,477	5,447,485	2,118,992
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	31,708	31,708	-	31,708	408,310	418,310	124,228	294,082
Debt Service								
Other Debt Principal	75,570	75,570	73,525	2,045	-	-	-	-
Interest - Other Debt	4,029	4,029	6,073	(2,044)	-	-	-	-
Total Expenditures	1,454,666	1,454,666	1,373,253	81,413	6,848,334	7,984,787	5,571,713	2,413,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,454,666)	(1,454,666)	(1,373,253)	81,413	(645,671)	(567,471)	(121,277)	446,194
OTHER FINANCING SOURCES (USES)								
Transfers In	1,459,346	1,459,346	1,377,933	(81,413)	199,481	199,481	199,482	1
Transfers Out	(4,680)	(4,680)	(4,680)	-	(747,055)	(853,555)	(703,280)	150,275
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,454,666	1,454,666	1,373,253	(81,413)	(547,574)	(654,074)	(503,798)	150,276
Net Change in Fund Balances	-	-	-	-	(1,193,245)	(1,221,545)	(625,075)	596,470
FUND BALANCES, January 1	-	-	-	-	3,689,291	3,689,291	3,689,291	-
FUND BALANCES, December 31	-	-	-	-	2,496,046	2,467,746	3,064,216	596,470

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Police Officers Clothing				Fire Responsive Services			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	3,122,690	4,865,690	2,894,477	(1,971,213)
Fees, Sales and Services	-	-	-	-	1,500	1,500	11,882	10,382
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	43,200	43,200	23,780	(19,420)
Total Revenues	-	-	-	-	3,167,390	4,910,390	2,930,139	(1,980,251)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	562,622	562,622	562,216	406	44,700	744,700	137,301	607,399
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	3,122,690	4,165,690	2,743,808	1,421,882
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	562,622	562,622	562,216	406	3,167,390	4,910,390	2,881,109	2,029,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	(562,622)	(562,622)	(562,216)	406	-	-	49,030	49,030
OTHER FINANCING SOURCES (USES)								
Transfers In	562,622	562,622	564,219	1,597	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	562,622	562,622	564,219	1,597	-	-	-	-
Net Change in Fund Balances	-	-	2,003	2,003	-	-	49,030	49,030
FUND BALANCES, January 1	351,770	351,770	351,770	-	210,752	210,752	210,752	-
FUND BALANCES, December 31	351,770	351,770	353,773	2,003	210,752	210,752	259,782	49,030

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Fire Fighting Equipment				Fire Protection Clothing			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	501,841	501,841	524,187	22,346	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	6,174	6,174	-	-	-	-
Total Revenues	501,841	501,841	530,361	28,520	-	-	-	-
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,321	1,321	1,321	-	232,283	232,283	270,092	(37,809)
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	1,877,555	1,877,555	1,769,538	108,017	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,878,876	1,878,876	1,770,859	108,017	232,283	232,283	270,092	(37,809)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,377,035)	(1,377,035)	(1,240,498)	136,537	(232,283)	(232,283)	(270,092)	(37,809)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	232,283	232,283	237,161	4,878
Transfers Out	(162,072)	(162,072)	(162,072)	-	-	-	-	-
Sale of Capital Assets	8,000	8,000	63,353	55,353	-	-	-	-
Total Other Financing Sources (Uses)	(154,072)	(154,072)	(98,719)	55,353	232,283	232,283	237,161	4,878
Net Change in Fund Balances	(1,531,107)	(1,531,107)	(1,339,217)	191,890	-	-	(32,931)	(32,931)
FUND BALANCES, January 1	2,293,339	2,293,339	2,293,339	-	216,806	216,806	216,806	-
FUND BALANCES, December 31	762,232	762,232	954,122	191,890	216,806	216,806	183,875	(32,931)

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Right of Way Maintenance				Parking Meter Collections			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	2,403,870	2,403,870	2,739,750	335,880	4,000,000	4,000,000	3,651,985	(348,015)
Fees, Sales and Services	1,096,000	1,096,000	1,638,913	542,913	2,307,700	2,307,700	1,899,669	(408,031)
Assessments	17,016,878	17,016,878	17,012,658	(4,220)	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	116,735	116,735	-	-	-	-
Total Revenues	20,516,748	20,516,748	21,508,056	991,308	6,307,700	6,307,700	5,551,654	(756,046)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	17,286,345	17,306,345	17,459,949	(153,604)	479,203	479,203	426,655	52,548
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	1,119,410	1,119,410	880,725	238,685	40,800	40,800	-	40,800
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	18,405,755	18,425,755	18,340,674	85,081	520,003	520,003	426,655	93,348
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,110,993	2,090,993	3,167,382	1,076,389	5,787,697	5,787,697	5,124,999	(662,698)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	20,000	25,251	5,251	-	-	-	-
Transfers Out	(7,772,580)	(7,772,580)	(7,878,464)	(105,884)	(5,786,427)	(5,786,427)	(5,124,999)	661,428
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(7,772,580)	(7,752,580)	(7,853,213)	(100,633)	(5,786,427)	(5,786,427)	(5,124,999)	661,428
Net Change in Fund Balances	(5,661,587)	(5,661,587)	(4,685,831)	975,756	1,270	1,270	-	(1,270)
FUND BALANCES, January 1	23,167,374	23,167,374	23,167,374	-	-	-	-	-
FUND BALANCES, December 31	17,505,787	17,505,787	18,481,543	975,756	1,270	1,270	-	(1,270)

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Lighting Maintenance Assessment Districts				Solid Waste and Recycling			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	539,549	539,549	540,052	503
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	129,584	129,584	161,055	31,471	2,525,100	2,525,100	2,284,600	(240,500)
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	45,051	45,051
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	129,584	129,584	161,055	31,471	3,064,649	3,064,649	2,869,703	(194,946)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	139,095	139,095	150,599	(11,504)	-	-	-	-
Sanitation	-	-	-	-	2,931,430	2,931,430	2,597,389	334,041
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	139,095	139,095	150,599	(11,504)	2,931,430	2,931,430	2,597,389	334,041
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,511)	(9,511)	10,456	19,967	133,219	133,219	272,314	139,095
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	7,191	7,191	7,191	-
Transfers Out	-	-	-	-	(200,000)	(200,000)	(200,000)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(192,809)	(192,809)	(192,809)	-
Net Change in Fund Balances	(9,511)	(9,511)	10,456	19,967	(59,590)	(59,590)	79,505	139,095
FUND BALANCES, January 1	267,018	267,018	267,018	-	1,720,755	1,720,755	1,720,755	-
FUND BALANCES, December 31	257,507	257,507	277,474	19,967	1,661,165	1,661,165	1,800,260	139,095

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Special Projects - Division of Health				Municipal Stadium			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	4,095,050	4,095,050	3,707,070	(387,980)	360,000	360,000	370,971	10,971
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	49	49
Total Revenues	4,095,050	4,095,050	3,707,070	(387,980)	360,000	360,000	371,020	11,020
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	4,095,050	4,095,050	3,707,070	387,980	-	-	-	-
Culture and Recreation	-	-	-	-	399,303	399,303	447,044	(47,741)
Capital Outlay	-	-	-	-	22,249	22,249	-	22,249
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	4,095,050	4,095,050	3,707,070	387,980	421,552	421,552	447,044	(25,492)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(61,552)	(61,552)	(76,024)	(14,472)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	73,261	73,261	73,261	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	73,261	73,261	73,261	-
Net Change in Fund Balances	-	-	-	-	11,709	11,709	(2,763)	(14,472)
FUND BALANCES, January 1	53,497	53,497	53,497	-	205,578	205,578	205,578	-
FUND BALANCES, December 31	53,497	53,497	53,497	-	217,287	217,287	202,815	(14,472)

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Forestry Special				Como Campus			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	315,000	315,000	135,000	(180,000)
Fees, Sales and Services	-	-	-	-	761,503	761,503	1,003,688	242,185
Assessments	400,000	400,000	-	(400,000)	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	2,090	2,090	1,487,255	1,487,255	1,513,099	25,844
Total Revenues	400,000	400,000	2,090	(397,910)	2,563,758	2,563,758	2,651,787	88,029
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	2,619,482	2,619,482	2,260,915	358,567	2,850,753	2,860,753	2,913,262	(52,509)
Capital Outlay	20,270	20,270	20,270	-	49,386	114,386	97,054	17,332
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,639,752	2,639,752	2,281,185	358,567	2,900,139	2,975,139	3,010,316	(35,177)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,239,752)	(2,239,752)	(2,279,095)	(39,343)	(336,381)	(411,381)	(358,529)	52,852
OTHER FINANCING SOURCES (USES)								
Transfers In	2,024,595	2,024,595	2,487,715	463,120	407,489	407,489	407,489	-
Transfers Out	-	-	(4,204)	(4,204)	(106,832)	(106,832)	(106,832)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	2,024,595	2,024,595	2,483,511	458,916	300,657	300,657	300,657	-
Net Change in Fund Balances	(215,157)	(215,157)	204,416	419,573	(35,724)	(110,724)	(57,872)	52,852
FUND BALANCES, January 1	(262,090)	(262,090)	(262,090)	-	473,353	473,353	473,353	-
FUND BALANCES, December 31	(477,247)	(477,247)	(57,674)	419,573	437,629	362,629	415,481	52,852

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**

Schedule 8

**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

	Special Recreation Activities				Municipal Athletic Programming			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	1,734,749	2,097,749	1,714,272	(383,477)	453,500	453,500	434,351	(19,149)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	6,000	14,000	56,961	42,961	-	-	1,030	1,030
Total Revenues	1,740,749	2,111,749	1,771,233	(340,516)	453,500	453,500	435,381	(18,119)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,618,278	2,016,378	1,720,215	296,163	452,159	452,159	492,673	(40,514)
Capital Outlay	-	-	6,930	(6,930)	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,618,278	2,016,378	1,727,145	289,233	452,159	452,159	492,673	(40,514)
Excess (Deficiency) of Revenues Over (Under) Expenditures	122,471	95,371	44,088	(51,283)	1,341	1,341	(57,292)	(58,633)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(79,095)	(79,095)	(79,095)	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(79,095)	(79,095)	(79,095)	-	-	-	-	-
Net Change in Fund Balances	43,376	16,276	(35,007)	(51,283)	1,341	1,341	(57,292)	(58,633)
FUND BALANCES, January 1	238,524	238,524	238,524	-	(24,303)	(24,303)	(24,303)	-
FUND BALANCES, December 31	281,900	254,800	203,517	(51,283)	(22,962)	(22,962)	(81,595)	(58,633)

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Charitable Gambling				Debt - Capital Improvement			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	15,000	15,000	18,650	3,650	-	-	2,980	2,980
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	3,590	3,590	-	-	9,663	9,663
Increase (Decrease) in Fair Value of Investments	-	-	27	27	-	-	62	62
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	15,000	15,000	22,267	7,267	-	-	12,705	12,705
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	15,000	15,000	-	15,000	-	-	-	-
Capital Outlay	-	-	-	-	-	32,000	31,696	304
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	15,000	15,000	-	15,000	-	32,000	31,696	304
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	22,267	22,267	-	(32,000)	(18,991)	13,009
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	22,267	22,267	-	(32,000)	(18,991)	13,009
FUND BALANCES, January 1	77,168	77,168	77,168	-	235,531	235,531	235,531	-
FUND BALANCES, December 31	77,168	77,168	99,435	22,267	235,531	203,531	216,540	13,009

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Parks and Recreation Opportunity				Parks and Recreation Grant and Aids			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	1,324,355	1,412,511	1,292,818	(119,693)
Fees, Sales and Services	5,000	5,000	2,576	(2,424)	6,252	29,102	42,076	12,974
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	1,269	1,269	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	8	8	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	60,000	60,000	47,526	(12,474)	96,000	168,579	133,273	(35,306)
Total Revenues	65,000	65,000	51,379	(13,621)	1,426,607	1,610,192	1,468,167	(142,025)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	54,909	54,909	53,170	1,739	1,135,474	1,243,899	1,215,349	28,550
Capital Outlay	10,000	10,000	-	10,000	144,982	165,142	34,647	130,495
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	64,909	64,909	53,170	11,739	1,280,456	1,409,041	1,249,996	159,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	91	91	(1,791)	(1,882)	146,151	201,151	218,171	17,020
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	10,500	10,500	438,615	438,615	461,465	22,850
Transfers Out	-	-	-	-	(705,974)	(815,974)	(815,974)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	10,500	10,500	(267,359)	(377,359)	(354,509)	22,850
Net Change in Fund Balances	91	91	8,709	8,618	(121,208)	(176,208)	(136,338)	39,870
FUND BALANCES, January 1	73,026	73,026	73,026	-	1,056,369	1,056,369	1,056,369	-
FUND BALANCES, December 31	73,117	73,117	81,735	8,618	935,161	880,161	920,031	39,870

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 8

	Library Agency Revenues and Grants				Rella Havens Memorial Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	27,811	27,811	17,364	(10,447)
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	116	116
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	27,811	27,811	17,480	(10,331)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	27,572	27,572	16	27,556
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	27,572	27,572	16	27,556
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	239	239	17,464	17,225
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	1,052,440	1,052,440	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,052,440	1,052,440	-	-	-	-
Net Change in Fund Balances	-	-	1,052,440	1,052,440	239	239	17,464	17,225
FUND BALANCES, January 1	-	-	-	-	393,576	393,576	393,576	-
FUND BALANCES, December 31	-	-	1,052,440	1,052,440	393,815	393,815	411,040	17,225

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2006

BUDGET AND ACTUAL - ANNUALLY BUDGETED NONMAJOR SPECIAL REVENUE FUNDS For the Fiscal Year Ended December 31, 2006	Total			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes				
Gross Earnings Franchise Fees	1,760,000	1,835,000	1,938,046	103,046
Hotel-Motel Tax	1,662,380	1,662,380	1,912,529	250,149
Total Taxes	3,422,380	3,497,380	3,850,575	353,195
Licenses and Permits	9,156,718	9,156,718	8,901,196	(255,522)
Intergovernmental Revenue	15,484,227	18,136,744	14,147,208	(3,989,536)
Fees, Sales and Services	20,665,119	21,221,569	20,615,131	(606,438)
Assessments	20,071,562	20,071,562	19,458,313	(613,249)
Investment Income				
Interest Earned on Investments	617,811	617,811	788,318	170,507
Increase (Decrease) in Fair Value of Investments	-	-	709	709
Interest Earned - Other	-	-	45,051	45,051
Miscellaneous - Other	2,626,530	3,019,426	2,782,025	(237,401)
Total Revenues	72,044,347	75,721,210	70,588,526	(5,132,684)
EXPENDITURES				
Current				
General Government	4,269,375	4,284,068	3,624,109	659,959
Public Safety	20,280,412	21,945,224	18,403,143	3,542,081
Highways and Streets	17,904,643	17,924,643	18,037,203	(112,560)
Sanitation	2,931,430	2,931,430	2,597,389	334,041
Health	4,095,050	4,095,050	3,707,070	387,980
Culture and Recreation	9,172,930	9,689,455	9,102,644	586,811
Capital Outlay	6,938,619	8,170,179	5,800,798	2,369,381
Debt Service				
Other Debt Principal	75,570	75,570	73,525	2,045
Interest - Other Debt	4,029	4,029	6,073	(2,044)
Total Expenditures	65,672,058	69,119,648	61,351,954	7,767,694
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,372,289	6,601,562	9,236,572	2,635,010
OTHER FINANCING SOURCES (USES)				
Transfers In	5,756,324	5,824,324	7,566,645	1,742,321
Transfers Out	(23,494,152)	(24,058,825)	(23,330,063)	728,762
Sale of Capital Assets	8,000	8,000	63,353	55,353
Total Other Financing Sources (Uses)	(17,729,828)	(18,226,501)	(15,700,065)	2,526,436
Net Change in Fund Balances	(11,357,539)	(11,624,939)	(6,463,493)	5,161,446
FUND BALANCES, January 1	42,777,710	42,777,710	42,777,710	-
FUND BALANCES, December 31	31,420,171	31,152,771	36,314,217	5,161,446
FUND BALANCES, Multi-Year Funds			553,600	
FUND BALANCES, December 31			36,867,817	

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
December 31, 2006

Schedule 9

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Library Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
ASSETS					
Cash and Investments with Treasurer	11,831,777	-	643,875	628,983	13,104,635
Cash and Investments with Trustees	-	4,655,908	-	-	4,655,908
Receivables					
Assessments	13,088,426	-	-	-	13,088,426
Accrued Interest	192,964	18,442	17,098	3,736	232,240
Due from Other Funds	27,850	-	-	-	27,850
Due from Other Governmental Units	40,739	-	-	-	40,739
TOTAL ASSETS	25,181,756	4,674,350	660,973	632,719	31,149,798
LIABILITIES AND FUND BALANCES					
Liabilities					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	-	4,518	-	-	4,518
Due to Other Funds	21,197	-	-	-	21,197
Due to Component Unit	72,200	-	-	-	72,200
Deferred Revenue	13,168,903	1,873	7,131	1,558	13,179,465
Total Liabilities	13,262,300	6,391	7,131	1,558	13,277,380
Fund Balances					
Reserved for					
Mandatory 5% for Retirement of Debt	-	-	36,328	-	36,328
Unreserved					
Designated for Debt Service	11,919,456	4,667,959	617,514	631,161	17,836,090
Total Fund Balances	11,919,456	4,667,959	653,842	631,161	17,872,418
TOTAL LIABILITIES AND FUND BALANCES	25,181,756	4,674,350	660,973	632,719	31,149,798

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN
 FUND BALANCES**
NONMAJOR DEBT SERVICE FUNDS
 For the Fiscal Year Ended December 31, 2006

Schedule 10

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Library Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
REVENUES					
Taxes					
Property Taxes					
Current Taxpayer	-	-	1,963,782	-	1,963,782
Total Taxes	-	-	1,963,782	-	1,963,782
Intergovernmental Revenue	-	-	120,230	-	120,230
Fees, Sales and Services	-	3,500,000	-	-	3,500,000
Assessments	3,192,721	-	-	-	3,192,721
Investment Income					
Interest Earned on Investments	734,728	202,053	48,322	14,447	999,550
Increase (Decrease) in Fair Value of Investments	(50,837)	76	415	91	(50,255)
Miscellaneous Revenue - Other	-	3,303,652	-	243,765	3,547,417
Total Revenues	3,876,612	7,005,781	2,132,749	258,303	13,273,445
EXPENDITURES					
Debt Service					
Bond Principal	2,285,000	1,470,000	-	-	3,755,000
Other Debt Principal	-	1,500,000	-	1,144,423	2,644,423
Interest - Bonds	1,229,041	4,701,813	528,550	-	6,459,404
Interest - Other Debt	-	-	-	266,708	266,708
Total Expenditures	3,514,041	7,671,813	528,550	1,411,131	13,125,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	362,571	(666,032)	1,604,199	(1,152,828)	147,910
OTHER FINANCING SOURCES (USES)					
Transfers In	101,481	2,821,647	-	943,142	3,866,270
Transfers Out	-	(2,162,072)	(2,050,163)	-	(4,212,235)
Total Other Financing Sources (Uses)	101,481	659,575	(2,050,163)	943,142	(345,965)
Net Change in Fund Balances	464,052	(6,457)	(445,964)	(209,686)	(198,055)
FUND BALANCES, January 1	11,455,404	4,674,416	1,099,806	840,847	18,070,473
FUND BALANCES, December 31	11,919,456	4,667,959	653,842	631,161	17,872,418

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 11

	General Debt Service				HRA General Debt Service			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	6,146,510	6,146,510	6,147,192	682	-	-	-	-
Current Tax Increment	-	-	-	-	11,333,665	11,501,400	10,487,021	(1,014,379)
Delinquent Taxpayer	100,000	100,000	97,893	(2,107)	-	-	37,165	37,165
Total Property Taxes	6,246,510	6,246,510	6,245,085	(1,425)	11,333,665	11,501,400	10,524,186	(977,214)
Gross Earnings Franchise Fees	880,000	880,000	1,256,760	376,760	-	-	-	-
Hotel-Motel Tax	-	-	-	-	220,000	220,000	220,000	-
Total Taxes	7,126,510	7,126,510	7,501,845	375,335	11,553,665	11,721,400	10,744,186	(977,214)
Intergovernmental Revenue	376,311	376,311	331,181	(45,130)	224,745	224,745	132,799	(91,946)
Fees, Sales and Services	-	-	37,500	37,500	977,928	977,928	1,255,972	278,044
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	500,000	500,000	800,898	300,898	483,484	483,484	757,510	274,026
Increase (Decrease) in Fair Value of Investments	-	-	18,866	18,866	-	-	(13,156)	(13,156)
Interest Earned - Other	-	-	-	-	-	167,640	419,110	251,470
Miscellaneous Revenue - Other	-	-	8,010	8,010	-	-	-	-
Total Revenues	8,002,821	8,002,821	8,698,300	695,479	13,239,822	13,575,197	13,296,421	(278,776)
EXPENDITURES								
Current								
General Government	592,166	592,166	450,023	142,143	-	-	-	-
Housing and Economic Development	-	-	-	-	-	3,663,887	3,663,887	-
Debt Service								
Bond Principal	18,480,000	18,480,000	18,480,000	-	6,684,857	6,795,857	6,303,857	492,000
Other Debt Principal	-	-	-	-	580,000	580,000	580,000	-
Interest - Bonds	4,089,066	4,089,066	4,055,453	33,613	8,200,236	8,256,971	8,119,562	137,409
Interest - Other Debt	-	-	-	-	288,938	456,578	532,645	(76,067)
Bond Issuance Costs	5,000	5,000	-	5,000	-	-	-	-
Total Expenditures	23,166,232	23,166,232	22,985,476	180,756	15,754,031	19,753,293	19,199,951	553,342
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,163,411)	(15,163,411)	(14,287,176)	876,235	(2,514,209)	(6,178,096)	(5,903,530)	274,566
OTHER FINANCING SOURCES (USES)								
Transfers In	10,217,513	10,217,513	10,129,396	(88,117)	14,508,448	14,508,448	20,218,352	5,709,904
Transfers Out	-	(236,443)	(238,693)	(2,250)	(10,932,455)	(10,932,455)	(13,379,777)	(2,447,322)
Notes Issued	-	-	-	-	-	4,820,000	4,820,000	-
Refunded Bonds	-	-	-	-	-	(4,820,000)	(4,820,000)	-
Total Other Financing Sources (Uses)	10,217,513	9,981,070	9,890,703	(90,367)	3,575,993	3,575,993	6,838,575	3,262,582
Net Change in Fund Balances	(4,945,898)	(5,182,341)	(4,396,473)	785,868	1,061,784	(2,602,103)	935,045	3,537,148
FUND BALANCES, January 1	24,150,246	24,150,246	24,150,246	-	19,525,037	19,525,037	19,525,037	-
FUND BALANCES, December 31	19,204,348	18,967,905	19,753,773	785,868	20,586,821	16,922,934	20,460,082	3,537,148

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 11

	G.O. Special Assessment - Streets				City Revenue Bonds and Other Long-Term Debt			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	-	-	-	-
Current Tax Increment	-	-	-	-	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Total Property Taxes	-	-	-	-	-	-	-	-
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	3,500,000	3,500,000	3,500,000	-
Assessments	3,264,488	3,264,488	3,192,721	(71,767)	-	-	-	-
Investment Income								
Interest Earned on Investments	300,000	300,000	734,728	434,728	-	-	202,053	202,053
Increase (Decrease) in Fair Value of Investments	-	-	(50,837)	(50,837)	-	-	76	76
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	3,303,652	3,303,652	3,303,652	-
Total Revenues	3,564,488	3,564,488	3,876,612	312,124	6,803,652	6,803,652	7,005,781	202,129
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	2,285,000	2,285,000	2,285,000	-	1,470,000	1,470,000	1,470,000	-
Other Debt Principal	-	-	-	-	1,500,000	1,500,000	1,500,000	-
Interest - Bonds	1,323,241	1,323,241	1,229,041	94,200	4,701,813	4,701,813	4,701,813	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	3,608,241	3,608,241	3,514,041	94,200	7,671,813	7,671,813	7,671,813	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,753)	(43,753)	362,571	406,324	(868,161)	(868,161)	(666,032)	202,129
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	101,481	101,481	-	-	2,821,647	2,821,647
Transfers Out	-	-	-	-	(500,000)	(500,000)	(2,162,072)	(1,662,072)
Notes Issued	-	-	-	-	-	-	-	-
Refunded Bonds	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	101,481	101,481	(500,000)	(500,000)	659,575	1,159,575
Net Change in Fund Balances	(43,753)	(43,753)	464,052	507,805	(1,368,161)	(1,368,161)	(6,457)	1,361,704
FUND BALANCES, January 1	11,455,404	11,455,404	11,455,404	-	4,674,416	4,674,416	4,674,416	-
FUND BALANCES, December 31	11,411,651	11,411,651	11,919,456	507,805	3,306,255	3,306,255	4,667,959	1,361,704

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 11

	Library Debt				Revenue Notes and Other Long-Term Debt			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	1,963,782	1,963,782	1,963,782	-	-	-	-	-
Current Tax Increment	-	-	-	-	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Total Property Taxes	1,963,782	1,963,782	1,963,782	-	-	-	-	-
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	1,963,782	1,963,782	1,963,782	-	-	-	-	-
Intergovernmental Revenue	120,230	120,230	120,230	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	30,000	30,000	48,322	18,322	-	-	14,447	14,447
Increase (Decrease) in Fair Value of Investments	-	-	415	415	-	-	91	91
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	395,012	395,012	243,765	(151,247)
Total Revenues	2,114,012	2,114,012	2,132,749	18,737	395,012	395,012	258,303	(136,709)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	1,142,280	1,142,280	1,144,423	(2,143)
Interest - Bonds	992,825	992,825	528,550	464,275	-	-	-	-
Interest - Other Debt	-	-	-	-	268,855	268,855	266,708	2,147
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	992,825	992,825	528,550	464,275	1,411,135	1,411,135	1,411,131	4
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,121,187	1,121,187	1,604,199	483,012	(1,016,123)	(1,016,123)	(1,152,828)	(136,705)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	1,016,123	1,016,123	943,142	(72,981)
Transfers Out	(2,050,163)	(2,050,163)	(2,050,163)	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Refunded Bonds	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,050,163)	(2,050,163)	(2,050,163)	-	1,016,123	1,016,123	943,142	(72,981)
Net Change in Fund Balances	(928,976)	(928,976)	(445,964)	483,012	-	-	(209,686)	(209,686)
FUND BALANCES, January 1	1,099,806	1,099,806	1,099,806	-	840,847	840,847	840,847	-
FUND BALANCES, December 31	170,830	170,830	653,842	483,012	840,847	840,847	631,161	(209,686)

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES
 BUDGET AND ACTUAL - ANNUALLY BUDGETED
 DEBT SERVICE FUNDS
 For the Fiscal Year Ended December 31, 2006

	Total			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes				
Property Taxes				
Current Taxpayer	8,110,292	8,110,292	8,110,974	682
Current Tax Increment	11,333,665	11,501,400	10,487,021	(1,014,379)
Delinquent Taxpayer	100,000	100,000	135,058	35,058
Total Property Taxes	19,543,957	19,711,692	18,733,053	(978,639)
Gross Earnings Franchise Fees	880,000	880,000	1,256,760	376,760
Hotel-Motel Tax	220,000	220,000	220,000	-
Total Taxes	20,643,957	20,811,692	20,209,813	(601,879)
Intergovernmental Revenue	721,286	721,286	584,210	(137,076)
Fees, Sales and Services	4,477,928	4,477,928	4,793,472	315,544
Assessments	3,264,488	3,264,488	3,192,721	(71,767)
Investment Income				
Interest Earned on Investments	1,313,484	1,313,484	2,557,958	1,244,474
Increase (Decrease) in Fair Value of Investments	-	-	(44,545)	(44,545)
Interest Earned - Other	-	167,640	419,110	251,470
Miscellaneous Revenue - Other	3,698,664	3,698,664	3,555,427	(143,237)
Total Revenues	34,119,807	34,455,182	35,268,166	812,984
EXPENDITURES				
Current				
General Government	592,166	592,166	450,023	142,143
Housing and Economic Development	-	3,663,887	3,663,887	-
Debt Service				
Bond Principal	28,919,857	29,030,857	28,538,857	492,000
Other Debt Principal	3,222,280	3,222,280	3,224,423	(2,143)
Interest - Bonds	19,307,181	19,363,916	18,634,419	729,497
Interest - Other Debt	557,793	725,433	799,353	(73,920)
Bond Issuance Costs	5,000	5,000	-	5,000
Total Expenditures	52,604,277	56,603,539	55,310,962	1,292,577
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,484,470)	(22,148,357)	(20,042,796)	2,105,561
OTHER FINANCING SOURCES (USES)				
Transfers In	25,742,084	25,742,084	34,214,018	8,471,934
Transfers Out	(13,482,618)	(13,719,061)	(17,830,705)	(4,111,644)
Notes Issued	-	4,820,000	4,820,000	-
Refunded Bonds	-	(4,820,000)	(4,820,000)	-
Total Other Financing Sources (Uses)	12,259,466	12,023,023	16,383,313	4,360,290
Net Change in Fund Balances	(6,225,004)	(10,125,334)	(3,659,483)	6,465,851
FUND BALANCES, January 1	61,745,756	61,745,756	61,745,756	-
FUND BALANCES, December 31	55,520,752	51,620,422	58,086,273	6,465,851

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2006

Schedule 12

	Capital Improvement Bonds	City Sales Tax	Library Capital Projects	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
ASSETS						
Cash and Investments with Treasurer	17,756,565	15,020,130	1,245,581	97,094	11,800,054	45,919,424
Cash and Investments with Trustees	-	505,819	-	-	1,263,582	1,769,401
Receivables						
Property Taxes - Due from Ramsey County	-	-	-	-	164,675	164,675
Property Taxes - Delinquent	-	-	-	-	14,294	14,294
Notes and Loans	-	6,931,460	-	315,000	291,786	7,538,246
Accrued Interest	252,946	370,234	24,337	-	128,002	775,519
Due from Other Funds	-	41,861	-	-	172,961	214,822
Due from Other Governmental Units	-	1,326,538	-	-	-	1,326,538
Advance to Component Units	-	231,126	-	-	-	231,126
Land Held for Resale	-	-	-	-	1,057,947	1,057,947
TOTAL ASSETS	18,009,511	24,427,168	1,269,918	412,094	14,893,301	59,011,992
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	-	-	313,699	-	48,800	362,499
Contracts/Retention Payable	-	-	182,331	-	-	182,331
Due to Other Funds	2,928,445	815,601	-	-	440,646	4,184,692
Advance from Other Funds	-	-	-	-	8,187,415	8,187,415
Deferred Revenue	105,493	7,195,901	10,150	315,000	1,564,778	9,191,322
Total Liabilities	3,033,938	8,011,502	506,180	315,000	10,241,639	22,108,259
Fund Balances						
Reserved for Encumbrances	-	-	57,433	-	188,631	246,064
Reserved for Advance to Component Units	-	231,126	-	-	-	231,126
Unreserved						
Designated for Next Year's Appropriation	-	-	539,350	-	-	539,350
Designated for Specific Capital Projects	14,975,573	16,184,540	166,955	97,094	4,463,031	35,887,193
Total Fund Balances	14,975,573	16,415,666	763,738	97,094	4,651,662	36,903,733
TOTAL LIABILITIES AND FUND BALANCES	18,009,511	24,427,168	1,269,918	412,094	14,893,301	59,011,992

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 13

	Capital Improvement Bonds	City Sales Tax	Library Capital Projects	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
REVENUES						
Taxes						
Property Taxes						
Current Tax Increment	-	-	-	-	3,271,969	3,271,969
Total Property Taxes	-	-	-	-	3,271,969	3,271,969
City Sales Tax	-	14,788,775	-	-	-	14,788,775
Total Taxes	-	14,788,775	-	-	3,271,969	18,060,744
Intergovernmental Revenue	-	-	-	-	39,278	39,278
Fees, Sales and Services	-	5,077	-	-	120,962	126,039
Investment Income						
Interest Earned on Investments	1,070,861	726,686	190,787	-	547,142	2,535,476
Increase (Decrease) in Fair Value of Investments	(92,471)	12,913	590	-	(13,724)	(92,692)
Interest Earned - Other	-	342,351	-	-	2,941	345,292
Miscellaneous Revenue - Other	-	725,773	150,000	-	10,673	886,446
Total Revenues	978,390	16,601,575	341,377	-	3,979,241	21,900,583
EXPENDITURES						
Current						
Culture and Recreation	-	1,011,361	249,854	-	-	1,261,215
Housing and Economic Development	-	2,754,809	-	910,191	15,199,066	18,864,066
Capital Outlay	-	690,000	4,192,362	-	648,337	5,530,699
Debt Service						
Interest - Other Debt	-	-	-	-	3,381,218	3,381,218
Bond Issuance Costs	56,022	-	-	-	-	56,022
Total Expenditures	56,022	4,456,170	4,442,216	910,191	19,228,621	29,093,220
Excess (Deficiency) of Revenues Over (Under) Expenditures	922,368	12,145,405	(4,100,839)	(910,191)	(15,249,380)	(7,192,637)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	9,174,405	-	1,007,285	2,408,301	12,589,991
Transfers Out	(13,083,708)	(18,864,525)	-	-	(1,220,349)	(33,168,582)
Bonds Issued	11,000,000	-	-	-	-	11,000,000
Premium on Bond Issued	150,049	-	-	-	-	150,049
Total Other Financing Sources (Uses)	(1,933,659)	(9,690,120)	-	1,007,285	1,187,952	(9,428,542)
Net Change in Fund Balances	(1,011,291)	2,455,285	(4,100,839)	97,094	(14,061,428)	(16,621,179)
FUND BALANCES, January 1	15,986,864	13,960,381	4,864,577	-	18,713,090	53,524,912
FUND BALANCES, December 31	14,975,573	16,415,666	763,738	97,094	4,651,662	36,903,733

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS
December 31, 2006

Schedule 14

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
ASSETS			
Cash and Investments with Treasurer	54,248	10,098	64,346
Receivables			
Accrued Interest	640	118	758
TOTAL ASSETS	54,888	10,216	65,104
LIABILITIES AND FUND BALANCES			
Liabilities			
Deferred Revenue	267	49	316
Total Liabilities	267	49	316
Fund Balances			
Reserved for Permanent Fund Activities	30,000	5,000	35,000
Unreserved			
Undesignated	24,621	5,167	29,788
Total Fund Balances	54,621	10,167	64,788
TOTAL LIABILITIES AND FUND BALANCES	54,888	10,216	65,104

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 15

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
REVENUES			
Investment Income			
Interest Earned on Investments	2,357	431	2,788
Increase in Fair Value of Investments	15	3	18
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	2,372	434	2,806
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Current			
Culture and Recreation	617	-	617
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	617	-	617
	<u> </u>	<u> </u>	<u> </u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,755	434	2,189
	<u> </u>	<u> </u>	<u> </u>
Net Change in Fund Balances	1,755	434	2,189
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES, January 1	52,866	9,733	62,599
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES, December 31	54,621	10,167	64,788
	<u> </u>	<u> </u>	<u> </u>

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 16

	Japanese Gardens				Hoffman Memorial			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Investment Income								
Interest Earned on Investments	1,700	1,700	2,357	657	300	300	431	131
Increase in Fair Value of Investments	-	-	15	15	-	-	3	3
Total Revenues	1,700	1,700	2,372	672	300	300	434	134
EXPENDITURES								
Current								
Culture and Recreation	1,700	1,700	617	1,083	300	300	-	300
Total Expenditures	1,700	1,700	617	1,083	300	300	-	300
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	1,755	1,755	-	-	434	434
Net Change in Fund Balances	-	-	1,755	1,755	-	-	434	434
FUND BALANCES, January 1	52,866	52,866	52,866	-	9,733	9,733	9,733	-
FUND BALANCES, December 31	52,866	52,866	54,621	1,755	9,733	9,733	10,167	434

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR PERMANENT FUNDS**
 For the Fiscal Year Ended December 31, 2006

	Total			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES				
Investment Income				
Interest Earned on Investments	2,000	2,000	2,788	788
Increase in Fair Value of Investments	-	-	18	18
Total Revenues	2,000	2,000	2,806	806
EXPENDITURES				
Current				
Culture and Recreation	2,000	2,000	617	1,383
Total Expenditures	2,000	2,000	617	1,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	2,189	2,189
Net Change in Fund Balances	-	-	2,189	2,189
FUND BALANCES, January 1	62,599	62,599	62,599	-
FUND BALANCES, December 31	62,599	62,599	64,788	2,189

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Nonmajor Enterprise Funds

Enterprise Funds

Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

Special Services - to account for the operations of park pavilions, refreshment stands, golf courses, canoe and boat rentals, swimming pools and beaches, tennis instructions, ski instructions, and ski facilities.

Rice and Arlington Sports Dome - to account for the operation and maintenance of the Rice and Arlington Sports Dome.

Watergate Marina - to account for the operation and maintenance of the Marina.

Impounding Lot - to account for the city's vehicle impounding operations. Charges are made for the towing and storage of impounded vehicles and are collected when vehicles are claimed. Unclaimed vehicles are sold at public auction and proceeds retained. Funds are also received from the salvage of vehicles junked.

River Print Saint Paul/Ramsey County - to account for printing services rendered to city departments, offices, and other governmental units.

City of Saint Paul, Minnesota
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
December 31, 2006

Schedule 17

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
ASSETS						
Current Assets						
Cash and Investments with Treasurer	-	-	-	1,008,324	619,176	1,627,500
Imprest Funds	5,500	-	-	1,000	-	6,500
Receivables						
Accounts (net of allowance for estimated uncollectibles)	98,167	-	5,000	4,497	1,600	109,264
Accrued Interest	9,811	-	-	-	-	9,811
Due from Other Funds	10,534	-	-	4,983	26,043	41,560
Due from Component Units	-	-	-	-	17,012	17,012
Due from Other Governmental Units	591	-	-	-	112,170	112,761
Inventories						
Materials and Supplies	81,158	-	-	-	142,049	223,207
Impounded Cars	-	-	-	113,599	-	113,599
Total Current Assets	205,761	-	5,000	1,132,403	918,050	2,261,214
Noncurrent Assets						
Restricted Assets						
Investment for Revenue Bond Debt Service Reserve	666,750	-	-	-	-	666,750
Total Restricted Assets	666,750	-	-	-	-	666,750
Other Assets						
Deferred Charges	107,046	-	-	-	-	107,046
Total Other Assets	107,046	-	-	-	-	107,046
Capital Assets						
Land	3,464,055	-	-	-	-	3,464,055
Buildings and Structures	2,396,984	-	332,293	13,394	-	2,742,671
Less: Accumulated Depreciation	(641,775)	-	(266,629)	(13,394)	-	(921,798)
Equipment	2,457,810	-	68,126	74,097	710,684	3,310,717
Less: Accumulated Depreciation	(1,579,158)	-	(68,126)	(32,109)	(603,906)	(2,283,299)
Total Capital Assets	6,097,916	-	65,664	41,988	106,778	6,312,346
Total Noncurrent Assets	6,871,712	-	65,664	41,988	106,778	7,086,142
TOTAL ASSETS	7,077,473	-	70,664	1,174,391	1,024,828	9,347,356

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
December 31, 2006

Schedule 17

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
LIABILITIES						
Current Liabilities (Payable from Current Assets)						
Interfund Payable for Pooled						
Cash and Investments Overdrafts	2,119,612	-	295,065	-	-	2,414,677
Accrued Salaries Payable	91,148	-	-	50,270	17,573	158,991
Accounts Payable	16,940	-	-	62,177	23,436	102,553
Due to Other Funds	24,088	-	-	10,246	12,626	46,960
Due to Other Governmental Units	7,541	-	160	12,864	127	20,692
Compensated Absences Payable	8,220	-	-	3,956	1,985	14,161
Revenue Bonds Payable	205,000	-	-	-	-	205,000
Capital Leases Payable	279,318	-	-	-	-	279,318
Accrued Interest Payable						
Revenue Bonds	81,953	-	-	-	-	81,953
Capital Lease	857	-	-	-	-	857
Total Current Liabilities (Payable from Current Assets)	2,834,677	-	295,225	139,513	55,747	3,325,162
Noncurrent Liabilities						
Revenue Bonds Payable	6,895,000	-	-	-	-	6,895,000
Add: Unamortized Premium	211,306	-	-	-	-	211,306
Capital Lease Payable	71,116	-	-	-	-	71,116
Compensated Absences Payable	452,989	-	-	117,897	45,770	616,656
Total Noncurrent Liabilities	7,630,411	-	-	117,897	45,770	7,794,078
TOTAL LIABILITIES	10,465,088	-	295,225	257,410	101,517	11,119,240
NET ASSETS						
Invested in Capital Assets, Net of Related Debt	(1,563,823)	-	65,664	41,988	106,778	(1,349,393)
Unrestricted	(1,823,792)	-	(290,225)	874,993	816,533	(422,491)
TOTAL NET ASSETS	(3,387,615)	-	(224,561)	916,981	923,311	(1,771,884)

City of Saint Paul, Minnesota
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 18

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
OPERATING REVENUES						
Fees, Sales and Services	3,640,627	-	5,000	2,913,522	1,141,936	7,701,085
Rents and Leases	548,084	-	29,850	-	-	577,934
Miscellaneous	29,740	-	-	-	293	30,033
Total Operating Revenues	4,218,451	-	34,850	2,913,522	1,142,229	8,309,052
OPERATING EXPENSES						
Cost of Merchandise Sold	279,706	-	-	-	-	279,706
Salaries	2,280,925	-	-	927,245	330,175	3,538,345
Employee Fringe Benefits	518,356	-	-	268,651	96,471	883,478
Services	492,011	-	1,223	1,145,272	317,118	1,955,624
Materials and Supplies	563,438	-	15	56,213	482,215	1,101,881
Depreciation	287,958	-	9,120	4,940	53,472	355,490
Bad Debts	14,987	-	-	-	-	14,987
Total Operating Expenses	4,437,381	-	10,358	2,402,321	1,279,451	8,129,511
OPERATING INCOME (LOSS)	(218,930)	-	24,492	511,201	(137,222)	179,541
NON-OPERATING REVENUES (EXPENSES)						
Gain on Sale of Assets	70,000	-	-	-	535	70,535
Investment Income						
Interest Earned on Investments	58,567	-	-	-	-	58,567
Increase (Decrease) in Fair Value of Investments	65	(7,575)	-	-	-	(7,510)
Interest Expense						
Revenue Bonds	(333,898)	-	-	-	-	(333,898)
Capital Lease	(14,624)	-	-	-	-	(14,624)
Amortization of Bond Issuance Costs	(5,684)	-	-	-	-	(5,684)
Total Non-Operating Revenues (Expenses)	(225,574)	(7,575)	-	-	535	(232,614)
Income (Loss) Before Capital Contributions and Transfers	(444,504)	(7,575)	24,492	511,201	(136,687)	(53,073)
Capital Contributions	3,917	-	-	-	4,020	7,937
Transfers In	296,000	-	-	-	-	296,000
Transfers Out	(68,017)	-	-	(400,940)	-	(468,957)
Change in Net Assets	(212,604)	(7,575)	24,492	110,261	(132,667)	(218,093)
TOTAL NET ASSETS, January 1	(3,175,011)	7,575	(249,053)	806,720	1,055,978	(1,553,791)
TOTAL NET ASSETS, December 31	(3,387,615)	-	(224,561)	916,981	923,311	(1,771,884)

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 19

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	4,130,724	-	34,850	2,864,974	832,474	7,863,022
Receipts from Other Funds for Services Provided	134,306	163,236	-	45,944	336,037	679,523
Payment to Suppliers	(1,215,646)	-	(822)	(1,243,995)	(849,934)	(3,310,397)
Payment to Employees	(2,938,697)	-	-	(1,226,126)	(435,828)	(4,600,651)
Payment to Other Funds for Services Used	(218,587)	(250,000)	(532)	(8,274)	(32,979)	(510,372)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(107,900)	(86,764)	33,496	432,523	(150,230)	121,125
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers In from Other Funds	296,000	-	-	-	-	296,000
Transfers Out to Other Funds	(68,017)	-	-	(400,940)	-	(468,957)
Advance Received for Pooled Cash and Investments Overdraft	567,198	-	-	-	-	567,198
Repayment of Advance Received for Pooled Cash and Investments Overdrafts	-	-	(33,496)	-	-	(33,496)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	795,181	-	(33,496)	(400,940)	-	360,745
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from Sale of Capital Assets						
Equipment	70,000	-	-	-	535	70,535
Principal Paid on						
Revenue Bonds	(210,000)	-	-	-	-	(210,000)
Capital Lease	(271,264)	-	-	-	-	(271,264)
Payments for Acquisition and Construction of Capital Assets						
Land	(1,192)	-	-	-	-	(1,192)
Equipment	(15,547)	-	-	-	-	(15,547)
Interest Paid On						
Revenue Bonds	(310,957)	-	-	-	-	(310,957)
Capital Lease	(15,287)	-	-	-	-	(15,287)
NET CASH PROVIDED (USED) IN CAPITAL AND RELATED FINANCING ACTIVITIES	(754,247)	-	-	-	535	(753,712)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest and Dividends Received	41,847	-	-	-	-	41,847
Increase (Decrease) in Fair Value of Investments	25,119	(7,575)	-	-	-	17,544
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	66,966	(7,575)	-	-	-	59,391
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	(94,339)	-	31,583	(149,695)	(212,451)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	5,500	94,339	-	977,741	768,871	1,846,451
CASH AND CASH EQUIVALENTS AT END OF YEAR	5,500	-	-	1,009,324	619,176	1,634,000

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 19

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	(218,930)	-	24,492	511,201	(137,222)	179,541
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation	287,958	-	9,120	4,940	53,472	355,490
Increase (Decrease) in Allowance for Uncollectible Accounts/Loans	(13,119)	-	(25,343)	-	-	(38,462)
Changes in Assets and Liabilities (Increase) Decrease in						
Accounts Receivable	69,312	-	25,343	(4,497)	406	90,564
Due from Other Funds	5,372	163,236	-	1,894	(9,446)	161,056
Due from Component Units	-	-	-	-	4,138	4,138
Due from Other Governmental Units	-	-	-	-	31,185	31,185
Inventories	(10,240)	-	-	140,561	1,980	132,301
Increase (Decrease) in						
Accrued Salaries Payable	(37,796)	-	-	(24,648)	492	(61,952)
Compensated Absences Payable	(81,317)	-	-	1,233	(7,995)	(88,079)
Accounts Payable	(92,102)	-	(116)	(200,982)	(95,065)	(388,265)
Due to Other Funds	(22,208)	(250,000)	-	(5,474)	7,951	(269,731)
Due to Other Governmental Units	5,170	-	-	8,295	(126)	13,339
Total Adjustments	111,030	(86,764)	9,004	(78,678)	(13,008)	(58,416)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(107,900)	(86,764)	33,496	432,523	(150,230)	121,125
DETAILS OF CASH AND CASH EQUIVALENTS						
Cash and Investments with Treasurer	-	-	-	1,008,324	619,176	1,627,500
Imprest Funds	5,500	-	-	1,000	-	6,500
TOTAL CASH AND CASH EQUIVALENTS	5,500	-	-	1,009,324	619,176	1,634,000
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES						
Contribution of Capital Assets from General Capital Assets	3,917	-	-	-	-	3,917
Contribution of Capital Assets from Proprietary Capital Assets	-	-	-	-	4,020	4,020

Internal Service Funds

Internal Service funds account for the financing of goods or services provided by one department to other departments or to other governmental units.

City Attorney - Outside Services - to account for recoverable legal services rendered to non-city agencies.

Risk Management Retention - to account for the management of the city's workers' compensation, property insurance and tort liability claims.

Internal Borrowing - to account for internal borrowing from the city's cash pool and assets secured to support repayment of loan principal with interest to the pool.

Purchasing's Value Added Services - to account for the service provided by the purchasing division to users such as Ramsey County, the City of Saint Paul, and various smaller agencies.

Information Systems - to account for the costs associated with the design and implementation of new information systems.

City-Wide Data Processing - to account for information services provided to License, Inspection and Environmental Protection, Planning and Economic Development, and Public Works financed through special funds.

Equipment Services Fire-Police - to account for the operations of the Public Safety repair shop.

Public Works Engineering - to account for recoverable engineering and professional services rendered by the Department of Public Works.

Public Works Traffic, Signal and Lighting Maintenance - to account for costs incurred by city forces to maintain or upgrade traffic sign, street marking, traffic signal, and street lighting infrastructure.

Asphalt Plant - to account for the manufacturing of asphalt products.

Public Works Equipment - to account for the purchase and repair of most vehicles used by the Department of Public Works.

Public Works Administration - to account for the costs of administrative services provided for the divisions of the Department of Public Works.

Parks and Recreation Special Projects - to account for materials purchased and design services performed by the Division of Parks and Recreation for other departments' capital funds, and outside parties.

Parks and Recreation Supply and Maintenance - to account for all supplies, materials, repair parts, and equipment purchased for use in park and playground maintenance and repair and the recovery of the costs thereof.

Planning and Economic Development Administration - to account for administrative operations within the Department of Planning and Economic Development.

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
ASSETS								
Current Assets								
Cash and Investments with Treasuries	-	211,920	-	833,987	63,724	-	441,778	4,576,647
Imprest Funds	-	-	-	150	-	-	100	150
Receivables								
Accounts (net of allowance for estimated uncollectibles)	-	93,623	20,833	2,879	-	-	56	1,479
Unbilled Accounts	-	-	-	-	-	-	-	126,636
Accrued Interest	-	-	112,958	-	-	-	-	-
Due from Other Funds	167,692	238,472	357,867	8,758	-	43,133	245,664	92
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	110,214	-	-	17,843	-	-	3,471	-
Inventories - Materials and Supplies	-	-	-	-	-	-	226,481	-
Prepaid Items	-	279,356	-	-	-	-	-	3,000,376
Total Current Assets	277,906	823,371	491,658	863,617	63,724	43,133	917,550	7,705,380
Non-Current Assets								
Other Assets								
Advance to Other Funds	-	-	2,147,343	-	-	-	-	-
Other Long-Term Loans Receivable	-	-	11,692,027	-	-	-	-	-
Total Other Assets	-	-	13,839,370	-	-	-	-	-
Capital Assets								
Land	-	-	-	-	-	-	-	32,000
Buildings and Structures	-	-	-	-	-	-	1,152,341	-
Less: Accumulated Depreciation	-	-	-	-	-	-	(697,799)	-
Equipment	17,624	-	-	25,666	-	-	303,251	1,436,645
Less: Accumulated Depreciation	(17,624)	-	-	(23,811)	-	-	(216,148)	(1,195,411)
Total Capital Assets	-	-	-	1,855	-	-	541,645	273,234
Total Noncurrent Assets	-	-	13,839,370	1,855	-	-	541,645	273,234
TOTAL ASSETS	277,906	823,371	14,331,028	865,472	63,724	43,133	1,459,195	7,978,614
LIABILITIES								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	57,884	-	-	-	-	34,645	-	-
Accrued Salaries Payable	35,248	-	-	34,226	-	7,232	43,091	194,518
Accounts Payable	612	18,237	-	61,854	-	-	147,480	60,346
Due to Other Funds	86,149	12,923	10,114,873	5,971	170,000	1,256	14,843	87,393
Due to Component Units	-	-	-	-	-	-	-	11,505
Due to Other Governmental Units	-	-	-	-	-	-	-	41
Unearned Revenue	-	-	1,342,807	453,508	-	-	-	3,064,025
Compensated Absences Payable	3,460	-	-	3,547	-	-	4,151	19,302
Capital Lease Payable	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Total Current Liabilities (Payable from Current Assets)	183,353	31,160	11,457,680	559,106	170,000	43,133	209,565	3,437,130
Noncurrent Liabilities								
Capital Lease Payable	-	-	-	-	-	-	-	-
Advance from Other Funds	-	-	100,000	-	-	-	-	-
Compensated Absences Payable	64,599	-	-	98,588	-	-	74,938	409,498
Total Noncurrent Liabilities	64,599	-	100,000	98,588	-	-	74,938	409,498
TOTAL LIABILITIES	247,952	31,160	11,557,680	657,694	170,000	43,133	284,503	3,846,628
NET ASSETS								
Invested in Capital Assets, Net of Related Debt	-	-	-	1,855	-	-	541,645	273,234
Unrestricted	29,954	792,211	2,773,348	205,923	(106,276)	-	633,047	3,858,752
TOTAL NET ASSETS	29,954	792,211	2,773,348	207,778	(106,276)	-	1,174,692	4,131,986

continued

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
ASSETS								
Current Assets								
Cash and Investments with Treasurers	-	448,286	436,466	1,748,089	-	955,634	897,973	10,614,504
Imprest Funds	225	50	-	100	-	-	200	975
Receivables								
Accounts (net of allowance for estimated uncollectibles)	160,731	143,781	212	651	-	9,507	-	433,752
Unbilled Accounts	-	-	-	-	-	-	-	126,636
Accrued Interest	-	-	-	-	-	-	-	112,958
Due from Other Funds	215,566	113,158	1,375,687	226,920	382,786	249,821	924,672	4,550,288
Due from Component Units	12,773	5,468	35,391	27,791	-	-	-	81,423
Due from Other Governmental Units	107,861	32,482	31,650	24,793	-	4,454	37,506	370,274
Inventories - Materials and Supplies	999,496	241,894	568,462	-	-	179,131	-	2,215,464
Prepaid Items	-	-	11,858	-	-	-	-	3,291,590
Total Current Assets	1,496,652	985,119	2,459,726	2,028,344	382,786	1,398,547	1,860,351	21,797,864
Non-Current Assets								
Other Assets								
Advance to Other Funds	-	-	-	100,000	-	-	-	2,247,343
Other Long-Term Loans Receivable	-	-	-	-	-	-	-	11,692,027
Total Other Assets	-	-	-	100,000	-	-	-	13,939,370
Capital Assets								
Land	-	23,664	25,243	-	-	-	-	80,907
Buildings and Structures	59,649	697,930	1,678,617	6,026,950	-	15,608	-	9,631,095
Less: Accumulated Depreciation	(28,370)	(669,943)	(1,240,592)	(2,566,269)	-	(2,254)	-	(5,205,227)
Equipment	1,063,874	353,057	20,304,623	800,392	37,499	696,403	147,650	25,186,684
Less: Accumulated Depreciation	(727,068)	(238,969)	(15,489,208)	(596,178)	(32,185)	(338,759)	(138,766)	(19,014,127)
Total Capital Assets	368,085	165,739	5,278,683	3,664,895	5,314	370,998	8,884	10,679,332
Total Noncurrent Assets	368,085	165,739	5,278,683	3,764,895	5,314	370,998	8,884	24,618,702
TOTAL ASSETS	1,864,737	1,150,858	7,738,409	5,793,239	388,100	1,769,545	1,869,235	46,416,566
LIABILITIES								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	82,785	-	-	-	35,218	-	-	210,532
Accrued Salaries Payable	213,978	12,060	64,705	115,034	48,849	32,167	292,644	1,093,752
Accounts Payable	176,900	45,164	219,595	386,462	888	20,621	8,416	1,146,575
Due to Other Funds	237,113	4,226	29,974	1,090,763	8,522	5,830	64,810	11,934,646
Due to Component Units	-	-	-	7,229	-	-	-	18,734
Due to Other Governmental Units	-	146	-	-	-	1,410	578	2,175
Unearned Revenue	-	-	-	3,952	-	-	-	4,864,292
Compensated Absences Payable	12,117	1,079	6,379	11,764	5,333	3,223	26,841	97,196
Capital Lease Payable	-	-	-	130,586	-	-	-	130,586
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	31,067	-	-	-	31,067
Total Current Liabilities (Payable from Current Assets)	722,893	62,675	320,653	1,776,857	98,810	63,251	393,289	19,529,555
Noncurrent Liabilities								
Capital Lease Payable	-	-	-	2,045,756	-	-	-	2,045,756
Advance from Other Funds	266,914	-	-	631,355	-	-	-	998,269
Compensated Absences Payable	242,803	19,841	115,695	291,844	137,047	59,197	658,504	2,172,554
Total Noncurrent Liabilities	509,717	19,841	115,695	2,968,955	137,047	59,197	658,504	5,216,579
TOTAL LIABILITIES	1,232,610	82,516	436,348	4,745,812	235,857	122,448	1,051,793	24,746,134
NET ASSETS								
Invested in Capital Assets, Net of Related Debt	368,085	165,739	5,278,683	826,131	5,314	370,998	8,884	7,840,568
Unrestricted	264,042	902,603	2,023,378	221,296	146,929	1,276,099	808,558	13,829,864
TOTAL NET ASSETS	632,127	1,068,342	7,302,061	1,047,427	152,243	1,647,097	817,442	21,670,432

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET ASSETS**
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 21

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
OPERATING REVENUES								
Fees, Sales and Services	883,920	1,087,115	-	892,563	-	148,406	2,503,030	5,453,926
Rents and Leases	73,947	-	-	-	-	-	-	-
Interest Earned on Loans	-	-	712,442	-	-	-	-	-
Miscellaneous	-	707,874	-	-	161,584	-	-	-
Total Operating Revenues	957,867	1,794,989	712,442	892,563	161,584	148,406	2,503,030	5,453,926
OPERATING EXPENSES								
Cost of Merchandise Sold	-	-	-	-	-	-	-	-
Salaries	685,470	-	-	629,142	-	107,373	685,112	3,186,237
Employee Fringe Benefits	215,695	1,208,619	-	191,079	-	32,364	214,454	983,281
Services	34,797	476,280	-	119,354	-	8,669	108,432	1,425,883
Materials and Supplies	20,862	-	-	12,187	-	-	1,576,440	197,299
Depreciation	-	-	-	3,364	-	-	36,255	148,453
Bad Debts	-	-	-	-	-	-	-	-
Miscellaneous	-	12,923	422,297	-	-	-	-	601
Total Operating Expenses	956,824	1,697,822	422,297	955,126	-	148,406	2,620,693	5,941,754
OPERATING INCOME (LOSS)	1,043	97,167	290,145	(62,563)	161,584	-	(117,663)	(487,828)
NON-OPERATING REVENUES (EXPENSES)								
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Miscellaneous Other Revenue	-	-	-	-	-	-	-	-
Loss on Retirement of Assets	-	-	-	-	-	-	-	-
Interest Expense on Capital Lease	-	-	-	-	-	-	-	-
Interest Expense on Advance from Other Fund	-	-	-	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	-	-	-	-	-	-	-	-
Income (Loss) Before Capital Contributions and Transfers	1,043	97,167	290,145	(62,563)	161,584	-	(117,663)	(487,828)
Transfers In	20,000	-	682,718	-	-	-	-	5,070
Transfers Out	(80,686)	(100,000)	(25,000)	(5,726)	-	-	(200,000)	(533,588)
Change in Net Assets	(59,643)	(2,833)	947,863	(68,289)	161,584	-	(317,663)	(1,016,346)
TOTAL NET ASSETS, January 1	89,597	795,044	1,825,485	276,067	(267,860)	-	1,492,355	5,148,332
TOTAL NET ASSETS, December 31	29,954	792,211	2,773,348	207,778	(106,276)	-	1,174,692	4,131,986

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET ASSETS**
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 21

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
OPERATING REVENUES								
Fees, Sales and Services	3,473,957	2,385,134	5,191,565	3,367,708	1,119,979	2,126,563	8,021,244	36,655,110
Rents and Leases	-	-	8,000	1,531,365	-	-	-	1,613,312
Interest Earned on Loans	-	-	-	-	-	-	-	712,442
Miscellaneous	295,933	2,314	10,068	5,010	11,330	8,578	244	1,202,935
Total Operating Revenues	3,769,890	2,387,448	5,209,633	4,904,083	1,131,309	2,135,141	8,021,488	40,183,799
OPERATING EXPENSES								
Cost of Merchandise Sold	-	-	2,099,490	-	-	539,063	-	2,638,553
Salaries	3,757,024	197,755	1,092,420	1,906,277	815,213	538,679	4,927,878	18,528,580
Employee Fringe Benefits	1,739,948	59,062	392,836	588,376	238,028	172,899	1,553,302	7,589,943
Services	1,721,354	98,672	659,007	875,239	131,249	206,483	1,264,783	7,130,202
Materials and Supplies	2,771,656	1,885,904	191,720	492,083	4,333	83,373	54,281	7,290,138
Depreciation	91,906	15,040	1,103,405	439,625	1,617	59,130	9,719	1,908,514
Bad Debts	42,406	35,840	-	40	-	-	-	78,286
Miscellaneous	23,268	-	-	10,155	-	-	1,998	471,242
Total Operating Expenses	10,147,562	2,292,273	5,538,878	4,311,795	1,190,440	1,599,627	7,811,961	45,635,458
OPERATING INCOME (LOSS)	(6,377,672)	95,175	(329,245)	592,288	(59,131)	535,514	209,527	(5,451,659)
NON-OPERATING REVENUES (EXPENSES)								
Intergovernmental Revenue	2,458,315	-	-	-	-	-	-	2,458,315
Gain on Sale of Assets	-	-	9,987	-	-	-	-	9,987
Miscellaneous Other Revenue	-	-	-	-	-	-	250,000	250,000
Loss on Retirement of Assets	-	-	(1,037)	-	-	-	-	(1,037)
Interest Expense on Capital Lease	-	-	-	(127,818)	-	-	-	(127,818)
Interest Expense on Advance from Other Fund	-	-	-	(15,551)	-	-	-	(15,551)
Total Non-Operating Revenues (Expenses)	2,458,315	-	8,950	(143,369)	-	-	250,000	2,573,896
Income (Loss) Before Capital Contributions and Transfers	(3,919,357)	95,175	(320,295)	448,919	(59,131)	535,514	459,527	(2,877,763)
Transfers In	3,536,307	-	10,000	341,005	-	-	-	4,595,100
Transfers Out	-	-	-	(1,282,787)	-	(125,417)	(275,897)	(2,629,101)
Change in Net Assets	(383,050)	95,175	(310,295)	(492,863)	(59,131)	410,097	183,630	(911,764)
TOTAL NET ASSETS, January 1	1,015,177	973,167	7,612,356	1,540,290	211,374	1,237,000	633,812	22,582,196
TOTAL NET ASSETS, December 31	632,127	1,068,342	7,302,061	1,047,427	152,243	1,647,097	817,442	21,670,432

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 22

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from Loan Recipients and Other Customers	462,814	151,476	1,861,909	447,229	14,242	-	140,288	33,311
Receipts from Other Funds for Services Provided	380,986	1,318,050	-	421,531	147,342	574,204	2,313,736	5,305,492
Other Operating Receipts	-	207,599	-	-	-	-	2,587	-
Payment to Suppliers	(54,772)	(695,758)	-	(65,904)	-	-	(1,722,899)	(956,095)
Payment to Employees	(909,792)	(1,208,618)	-	(816,565)	-	(217,059)	(896,286)	(4,137,458)
Payment to Other Funds for Services Used	(1,438)	-	(422,297)	(4,894)	-	(8,669)	(20,498)	(972,367)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(122,202)	(227,251)	1,439,612	(18,603)	161,584	348,476	(183,072)	(727,117)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfers In from Other Funds	31,461	-	682,718	-	-	-	-	5,070
Transfers Out to Other Funds	(686)	(100,000)	(25,000)	(5,726)	-	-	(200,000)	(533,588)
Operating Grants Received	-	-	-	-	-	-	-	-
Noncapital Contributions Received from Outside Sources	-	-	-	-	-	-	-	-
Advance Received for Pooled Cash and Investments Overdraft	57,883	-	-	-	-	-	-	-
Advance Received from Other Funds	-	-	10,214,873	-	-	-	-	-
Repayment of Advance Made to Other Funds	-	-	-	-	-	-	-	-
Purchase of Loan	-	-	(2,400,000)	-	-	-	-	-
Repayment of Advance Received for Pooled Cash and Investments Overdraft	-	-	-	-	-	(348,476)	-	-
Repayment of Advance Received from Other Funds	-	-	(9,912,203)	-	(170,000)	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	88,658	(100,000)	(1,439,612)	(5,726)	(170,000)	(348,476)	(200,000)	(528,518)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from Sale of Capital Assets								
Equipment	-	-	-	-	-	-	-	-
Principal Paid on								
Capital Lease	-	-	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	(58,223)	(204,667)
Interest Paid On								
Capital Lease	-	-	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	-	-	-	-	(58,223)	(204,667)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(33,544)	(327,251)	-	(24,329)	(8,416)	-	(441,295)	(1,460,302)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	33,544	539,171	-	858,466	72,140	-	883,173	6,037,099
CASH AND CASH EQUIVALENTS AT END OF YEAR	-	211,920	-	834,137	63,724	-	441,878	4,576,797

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 22

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES								
Operating Income (Loss)	1,043	97,167	290,145	(62,563)	161,584	-	(117,663)	(487,828)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	-	-	-	3,364	-	-	36,255	148,453
Increase (Decrease) in Allowance for Uncollectible Accounts	-	-	129,849	-	-	-	-	-
Changes in Assets and Liabilities								
(Increase) Decrease in								
Accounts Receivable	-	(93,623)	(20,833)	5,758	-	-	(1,044)	315
Unbilled Accounts Receivable	-	-	-	-	-	-	-	(95,612)
Notes and Loans Receivable	-	-	(224,170)	-	-	-	-	-
Accrued Interest Receivable	-	-	14,380	-	-	-	-	-
Due from Other Funds	(94,110)	(24,240)	(92,566)	(8,758)	-	425,798	(44,175)	9,254
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	(19,957)	-	-	(11,431)	-	-	(1,200)	-
Inventories	-	-	-	-	-	-	(24,944)	-
Prepaid Items	-	(39,814)	-	-	-	-	-	(256,722)
Increase (Decrease) in								
Accrued Salaries Payable	(1,437)	-	-	1,233	-	(59,440)	5,841	28,062
Compensated Absences Payable	(2,794)	-	-	5,639	-	-	638	17,088
Accounts Payable	459	6,386	-	60,742	-	-	4,238	1,378
Due to Other Funds	(4,396)	12,923	-	(3,215)	-	(17,882)	(41,018)	38,192
Due to Component Units	-	-	-	-	-	-	-	11,505
Due to Other Governmental Units	(1,010)	(186,050)	-	-	-	-	-	(34)
Unearned Revenue	-	-	1,342,807	(9,372)	-	-	-	(141,168)
Total Adjustments	(123,245)	(324,418)	1,149,467	43,960	-	348,476	(65,409)	(239,289)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(122,202)	(227,251)	1,439,612	(18,603)	161,584	348,476	(183,072)	(727,117)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS								
Cash and Investments with Treasurer	-	211,920	-	833,987	63,724	-	441,778	4,576,647
Imprest Funds	-	-	-	150	-	-	100	150
TOTAL CASH AND CASH EQUIVALENTS	-	211,920	-	834,137	63,724	-	441,878	4,576,797
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES								
Capital Assets Purchased on Account								
Equipment	-	-	-	-	-	-	-	-
Net Book Value of Traded Capital Assets	-	-	-	-	-	-	-	-
Loss Incurred on Acquisition of Asset Through Trade In	-	-	-	-	-	-	-	-
Loss on Retirement of Assets	-	-	-	-	-	-	-	-

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 22

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from Loan Recipients and Other Customers	1,908,938	827,738	192,325	385,305	6,503	1,737	280,357	6,714,172
Receipts from Other Funds for Services Provided	1,808,599	1,346,665	4,404,976	4,656,765	1,019,748	2,103,784	7,558,076	33,359,954
Other Operating Receipts	-	-	12,264	-	-	-	-	222,450
Payment to Suppliers	(3,112,528)	(1,916,981)	(2,417,639)	(936,732)	(79,122)	(765,583)	(817,424)	(13,541,437)
Payment to Employees	(5,458,282)	(256,734)	(1,487,201)	(2,502,604)	(1,052,524)	(708,085)	(6,466,416)	(26,117,624)
Payment to Other Funds for Services Used	(1,321,521)	(50,286)	(461,849)	(416,114)	(56,160)	(88,465)	(606,891)	(4,431,449)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(6,174,794)	(49,598)	242,876	1,186,620	(161,555)	543,388	(52,298)	(3,793,934)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfers In from Other Funds	3,698,801	-	10,000	438,604	-	-	-	4,866,654
Transfers Out to Other Funds	-	-	-	(614,433)	-	(125,416)	(275,897)	(1,880,746)
Operating Grants Received	2,458,315	-	-	-	-	-	-	2,458,315
Noncapital Contributions Received from Outside Sources	-	-	-	-	-	-	250,000	250,000
Advance Received for Pooled Cash and Investments Overdraft	82,785	-	-	-	35,218	-	-	175,886
Advance Received from Other Funds	-	-	-	715,000	-	-	-	10,929,873
Repayment of Advance Made to Other Funds	-	-	-	25,000	-	-	-	25,000
Purchase of Loan	-	-	-	-	-	-	-	(2,400,000)
Repayment of Advance Received for Pooled Cash and Investments Overdraft	-	-	-	-	-	-	-	(348,476)
Repayment of Advance Received from Other Funds	(38,130)	-	-	-	-	-	-	(10,120,333)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	6,201,771	-	10,000	564,171	35,218	(125,416)	(25,897)	3,956,173
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from Sale of Capital Assets								
Equipment	-	-	9,987	-	-	-	-	9,987
Principal Paid on								
Capital Lease	-	-	-	(123,437)	-	-	-	(123,437)
Advance from Other Funds	-	-	-	(211,600)	-	-	-	(211,600)
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	(735,784)	-	-	-	(735,784)
Equipment	(214,922)	-	(558,602)	(108,103)	(6,930)	(167,428)	-	(1,318,875)
Interest Paid On								
Capital Lease	-	-	-	(129,580)	-	-	-	(129,580)
Advance from Other Funds	-	-	-	(15,551)	-	-	-	(15,551)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(214,922)	-	(548,615)	(1,324,055)	(6,930)	(167,428)	-	(2,524,840)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(187,945)	(49,598)	(295,739)	426,736	(133,267)	250,544	(78,195)	(2,362,601)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	188,170	497,934	732,205	1,321,453	133,267	705,090	976,368	12,978,080
CASH AND CASH EQUIVALENTS AT END OF YEAR	225	448,336	436,466	1,748,189	-	955,634	898,173	10,615,479

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2006

Schedule 22

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES								
Operating Income (Loss)	(6,377,672)	95,175	(329,245)	592,288	(59,131)	535,514	209,527	(5,451,659)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	91,906	15,040	1,103,405	439,625	1,617	59,130	9,719	1,908,514
Increase (Decrease) in Allowance for Uncollectible Accounts	42,405	(9,599)	-	40	-	-	-	162,695
Changes in Assets and Liabilities								
(Increase) Decrease in								
Accounts Receivable	(77,101)	(61,794)	3,572	52,980	-	(8,962)	-	(200,732)
Unbilled Accounts Receivable	-	-	-	-	-	-	-	(95,612)
Notes and Loans Receivable	-	-	-	-	-	-	-	(224,170)
Accrued Interest Receivable	-	-	-	-	-	-	-	14,380
Due from Other Funds	1,219	(78,383)	(578,364)	103,526	(105,059)	(21,312)	(161,704)	(668,874)
Due from Component Units	4,241	(3,362)	(35,391)	(20,276)	-	-	-	(54,788)
Due from Other Governmental Units	19,288	(24,068)	(9,872)	(2,195)	-	653	(21,351)	(70,133)
Inventories	(20,339)	(1,401)	(10,061)	-	-	(13,029)	-	(69,774)
Prepaid Items	-	-	(594)	-	-	-	-	(297,130)
Increase (Decrease) in								
Accrued Salaries Payable	12,425	1,971	1,336	2,318	5,186	(4,340)	9,101	2,256
Compensated Absences Payable	37,684	(1,093)	3,406	1,165	(440)	12,106	5,662	79,061
Accounts Payable	5,604	16,940	98,535	217,234	301	(10,824)	(12,796)	388,197
Due to Other Funds	85,546	969	(3,851)	(209,963)	(4,029)	(6,670)	(90,368)	(243,762)
Due to Component Units	-	-	-	5,926	-	-	-	17,431
Due to Other Governmental Units	-	7	-	-	-	1,122	(88)	(186,053)
Unearned Revenue	-	-	-	3,952	-	-	-	1,196,219
Total Adjustments	202,878	(144,773)	572,121	594,332	(102,424)	7,874	(261,825)	1,657,725
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(6,174,794)	(49,598)	242,876	1,186,620	(161,555)	543,388	(52,298)	(3,793,934)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS								
Cash and Investments with Treasurer	-	448,286	436,466	1,748,089	-	955,634	897,973	10,614,504
Imprest Funds	225	50	-	100	-	-	200	975
TOTAL CASH AND CASH EQUIVALENTS	225	448,336	436,466	1,748,189	-	955,634	898,173	10,615,479
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES								
Capital Assets Purchased on Account								
Equipment	-	-	1,463	29,835	-	-	-	31,298
Net Book Value of Traded Capital Assets	-	-	-	5,088	-	-	-	5,088
Loss Incurred on Acquisition of Asset Through Trade In	-	-	-	(3,851)	-	-	-	(3,851)
Loss on Retirement of Assets	-	-	(1,037)	-	-	-	-	(1,037)

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Fiduciary Funds

Agency Funds

Agency funds account for assets held in a custodial capacity for others and/or other funds.

Employee Withholding - to account for monies withheld from employees' salaries and remitted to governmental and outside agencies.

Miscellaneous - to account for proceeds from Comcast for distribution relating to the city's Cable Access Program and to account for taxes levied and collected by Ramsey County and remitted to the Port Authority of the City of Saint Paul.

Unclaimed Property - to account for outstanding checks, which have been written off and are being held under the Minnesota Uniform Disposition of Unclaimed Property Act.

Suspense - to account for receipts and disbursements for which proper accounting cannot be made at time of transaction.

Minnesota Selective Excise Tax Collection - to account for receipts and disbursements of sales tax as required by the Tax Reform and Relief Act.

Building Permits - State Surcharge - to account for city collection of building permit surcharge.

Confiscated and Unclaimed Monies - to account for cash received by the Police Department that is lost, unclaimed, or contraband collected during the course of Police business.

Arbitrage Rebate - to account for the arbitrage rebate due to the Federal Government on the city's bond issues.

City of Saint Paul, Minnesota
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
ALL AGENCY FUNDS
December 31, 2006

Schedule 23

	Employee Withholding	Miscellaneous	Unclaimed Property	Suspense	Minnesota Selective Excise Tax Collection	Building Permits State Surcharge	Confiscated and Unclaimed Monies	Arbitrage Rebate	Total
ASSETS									
Cash and Investments with Treasurer	751,998	-	20,660	525,000	31,870	19,564	1,425,499	1,114,270	3,888,861
Receivables									
Property Taxes - Due from Ramsey County	-	16,220	-	-	-	-	-	-	16,220
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	6,677	-	-	-	6,677
Accrued Interest	-	-	-	-	-	-	-	10,784	10,784
Due from Other Funds	-	-	-	-	3,848	-	-	-	3,848
Due from Other Governmental Units	-	-	-	-	777	-	-	-	777
TOTAL ASSETS	751,998	16,220	20,660	525,000	43,172	19,564	1,425,499	1,125,054	3,927,167
LIABILITIES									
Accounts Payable	374,161	16,220	-	525,000	-	-	1,425,499	-	2,340,880
Due to Other Governmental Units	377,837	-	20,660	-	43,172	19,564	-	1,125,054	1,586,287
TOTAL LIABILITIES	751,998	16,220	20,660	525,000	43,172	19,564	1,425,499	1,125,054	3,927,167

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
 AND LIABILITIES - ALL AGENCY FUNDS**
 For the Fiscal Year Ended December 31, 2006

Schedule 24

	Employee Withholding				Miscellaneous				Unclaimed Property			
	01/01/06	Additions	Deductions	12/31/06	01/01/06	Additions	Deductions	12/31/06	01/01/06	Additions	Deductions	12/31/06
ASSETS												
Cash and Investments with Treasurer	612,703	43,249,382	43,110,087	751,998	-	1,226,400	1,226,400	-	24,301	891	4,532	20,660
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	14,745	16,220	14,745	16,220	-	-	-	-
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>612,703</u>	<u>43,249,382</u>	<u>43,110,087</u>	<u>751,998</u>	<u>14,745</u>	<u>1,242,620</u>	<u>1,241,145</u>	<u>16,220</u>	<u>24,301</u>	<u>891</u>	<u>4,532</u>	<u>20,660</u>
LIABILITIES												
Accounts Payable	275,818	6,106,560	6,008,217	374,161	14,745	1,242,620	1,241,145	16,220	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governmental Units	336,885	37,142,822	37,101,870	377,837	-	-	-	-	24,301	891	4,532	20,660
TOTAL LIABILITIES	<u>612,703</u>	<u>43,249,382</u>	<u>43,110,087</u>	<u>751,998</u>	<u>14,745</u>	<u>1,242,620</u>	<u>1,241,145</u>	<u>16,220</u>	<u>24,301</u>	<u>891</u>	<u>4,532</u>	<u>20,660</u>

continued

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**
For the Fiscal Year Ended December 31, 2006

Schedule 24

	Suspense				Minnesota Selective Excise Tax Collection				Building Permits State Surcharge			
	01/01/06	Additions	Deductions	12/31/06	01/01/06	Additions	Deductions	12/31/06	01/01/06	Additions	Deductions	12/31/06
ASSETS												
Cash and Investments with Treasurer	-	617,482	92,482	525,000	43,328	626,312	637,770	31,870	19,632	215,444	215,512	19,564
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	-	-	-	-
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	12,975	59,555	65,853	6,677	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	4,759	3,847	4,758	3,848	-	-	-	-
Due from Other Governmental Units	-	-	-	-	1,430	777	1,430	777	-	-	-	-
TOTAL ASSETS	<u>-</u>	<u>617,482</u>	<u>92,482</u>	<u>525,000</u>	<u>62,492</u>	<u>690,491</u>	<u>709,811</u>	<u>43,172</u>	<u>19,632</u>	<u>215,444</u>	<u>215,512</u>	<u>19,564</u>
LIABILITIES												
Accounts Payable	-	549,165	24,165	525,000	-	-	-	-	-	937	937	-
Due to Other Funds	-	62,817	62,817	-	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	5,500	5,500	-	62,492	642,294	661,614	43,172	19,632	215,444	215,512	19,564
TOTAL LIABILITIES	<u>-</u>	<u>617,482</u>	<u>92,482</u>	<u>525,000</u>	<u>62,492</u>	<u>642,294</u>	<u>661,614</u>	<u>43,172</u>	<u>19,632</u>	<u>216,381</u>	<u>216,449</u>	<u>19,564</u>

continued

STATEMENT OF CHANGES IN ASSETS

AND LIABILITIES - ALL AGENCY FUNDS

For the Fiscal Year Ended December 31, 2006

	Confiscated and Unclaimed Monies				Arbitrage Rebate				Total			
	01/01/06	Additions	Deductions	12/31/06	01/01/06	Additions	Deductions	12/31/06	01/01/06	Additions	Deductions	12/31/06
ASSETS												
Cash and Investments with Treasurer	1,010,657	446,726	31,884	1,425,499	953,410	313,552	152,692	1,114,270	2,664,031	46,696,189	45,471,359	3,888,861
Receivables							-					
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	14,745	16,220	14,745	16,220
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	12,975	59,555	65,853	6,677
Accrued Interest	-	-	-	-	7,152	10,784	7,152	10,784	7,152	10,784	7,152	10,784
Due from Other Funds	-	-	-	-	-	-	-	-	4,759	3,847	4,758	3,848
Due from Other Governmental Units	-	-	-	-	-	-	-	-	1,430	777	1,430	777
TOTAL ASSETS	<u>1,010,657</u>	<u>446,726</u>	<u>31,884</u>	<u>1,425,499</u>	<u>960,562</u>	<u>324,336</u>	<u>159,844</u>	<u>1,125,054</u>	<u>2,705,092</u>	<u>46,787,372</u>	<u>45,565,297</u>	<u>3,927,167</u>
LIABILITIES												
Accounts Payable	1,010,657	446,726	31,884	1,425,499	-	-	-	-	1,301,220	8,346,008	7,306,348	2,340,880
Due to Other Funds	-	-	-	-	-	-	-	-	-	62,817	62,817	-
Due to Other Governmental Units	-	-	-	-	960,562	324,336	159,844	1,125,054	1,403,872	38,331,287	38,148,872	1,586,287
TOTAL LIABILITIES	<u>1,010,657</u>	<u>446,726</u>	<u>31,884</u>	<u>1,425,499</u>	<u>960,562</u>	<u>324,336</u>	<u>159,844</u>	<u>1,125,054</u>	<u>2,705,092</u>	<u>46,740,112</u>	<u>45,518,037</u>	<u>3,927,167</u>

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